WDRA

Warehousing Development & Regulatory Authority

Azadi Ka Amrit Mahotsav

G20 भारत 2023 INDIA

ANNUAL REPORT

2022-2023

Warehousing Development and Regulatory Authority

GOVT OF INDIA

सत्यमेव जयते

G20 भारत 2023 INDIA

Azadi Ka Amrit Mahotsav

WDRA
Warehousing Development & Regulatory Authority

Farmers' Prosperity - Our Priority

KEEP YOUR PRODUCE IN WDRA REGISTERED WAREHOUSES FOR SAFE AND SECURE STORAGE AND PLEDGE FINANCING

- Well equipped and secured warehouses with scientific storage facilities for safety of goods
- Mandatory insurance of stocks by warehouses against all risks provides additional security
- Facility to issue electronic Negotiable warehouse receipts (eNWRs) which are free from forgery, tampering or mutilation by the registered warehouses
- Farmers/ depositors can avail pledge finance from banks using electronic Negotiable Warehouse Receipts
- Free awareness for farmers on scientific storage of agricultural commodities
- Grievance redressal/ dispute resolution available for the depositors

WDRA

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ANNUAL REPORT

2022-23

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GOVT OF INDIA

Contents

Chairman's Statement for Annual Report 2022-23

It is my privilege to forward the Annual Report 2022-23 of Warehousing Development and Regulatory Authority to be laid before each House of Parliament. The report contains the essential information required to be forwarded to the Central Government under provisions of the Warehousing (Development & Regulatory) Authority Annual Report and Returns Rules, 2010. The report also contains an overview of the activities undertaken by the Authority during the year under report, as well as the initiatives taken on various fronts.

In 2022-23, WDRA achieved an all time high performance in many major activities, namely pledge financing against eNWR, warehouse registration, farmers awareness programmes, outreach programmes, MoUs, seminars etc. 1522 warehouses with capacity of 128.46 lakhs MT were registered. Pledge financing against eNWR went up to Rs. 2442 crores. WDRA also organized 17 warehouseman training programmes for capacity building and 258 farmers' awareness programmes to disseminate knowledge about WDRA and eNWRs among farmers and depositors.

During the year, WDRA adopted a strategy of active advocacy with all stakeholders to promote its various activities in the warehousing sector. WDRA signed 6 MoUs with Agricultural Universities for improving outreach programmes to farmers and capacity building of warehousemen. MoUs for improving pledge financing against eNWR were also signed with the State Bank of India (SBI) and the Punjab National Bank. Pursuant to this SBI also launched a special loan product for lending to farmers against eNWRs, with no processing fees and additional collateral requirements. These developments mark important steps in establishing the system of Negotiable Warehouse Receipts in the country. WDRA also conducted a seminar on "eNWR - An Effective Tool for Promoting Pledge Financing" at New Delhi with its stakeholders across the country. Awards were given to warehouse service providers issuing the most eNWRs and banks extending the highest pledge finance against eNWRs. A conference on digital financing against eNWRs was organised in collaboration with NABARD at Mumbai with heads of priority sector lending and MSME Divisions of various banks in January, 2023.

The audited Annual Statement of Accounts for the Financial Year 2022-23 along with the Report of the Comptroller and Auditor General of India are included in the report. With the plethora of initiatives taken by WDRA, I am sure WDRA will be able to serve all stakeholders in an increasingly better manner in times to come.

New Delhi
Date : 22nd Nov, 2023

T. K. Manoj Kumar
(Chairman)

CHAPTER- I

OVERVIEW

1.1 ESTABLISHMENT AND INCORPORATION OF THE AUTHORITY

The Warehousing Development and Regulatory Authority (WDRA) (herein after referred to as the Authority) was constituted by the Government of India on 26th October 2010 under Section 24 of the Warehousing (Development and Regulation) Act, 2007 (herein after referred to as the Act) to implement the provisions of the Act and to exercise the powers conferred on and to perform the functions assigned to it under the Act.

The head office of the Authority is at New Delhi. At present, the Authority has no other office elsewhere. However, Section 24 of the Act also provides that the Authority may, with the prior approval of the Central Government, establish offices at other places in India.

1.2 COMPOSITION OF THE AUTHORITY

The Authority consists of a Chairperson and two full time Members appointed by the Central Government. The Act provides that the Chairperson and every other Member shall hold office for a term not exceeding five years from the date on which he enters upon his office and shall be eligible for re-appointment, provided that no person shall hold office as the Chairperson or Member after he has attained the age of sixty five years.

List of the Chairperson and Members of the Authority during the year 2022-23 is given below.

Name	Tenure
Shri T. K. Manoj Kumar, Chairperson	Since 22.11.2021
Shri Harpreet Singh, Member	As Member since 21.02.2020 to 23.11.2022 (Additional charge of Chairperson from 10.06.2021 to 21.11.2021)
Shri Mukesh Kumar Jain, Member	Since 23.03.2022
Shri Arun Kumar Shrivastava, Member	Since 14.12.2022

1.3 ORGANISATION

The sanctioned strength of staff and the number of staff in position in the Authority as on 31st March, 2023 is given in Chapter-V of the Report.

1.4 MISSION, VISION AND OBJECTIVES

The mission of WDRA is to establish a negotiable warehouse receipt system in the country. It will make warehouse receipts a prime tool of trade and facilitate finance against it, enable banks to improve the quality of their lending portfolio and enhance their interest in lending against goods deposited in warehouses. This will help foster scientific warehousing of goods, increase liquidity in rural areas, improve supply chains, enhance grading and quality of goods and there by ensure higher returns to depositors.

The Act, which came into force on 25th October, 2010, introduced the NWR system in the country. Following are the major objectives of the Act:

(i) To establish the Warehousing Development and Regulatory Authority (WDRA) to implement the provisions of the Act.

(ii) To introduce NWR system for all commodities, including agricultural and horticultural commodities.

(iii) To register and regulate warehouses for issuing NWRs.

(iv) To provide necessary administrative mechanism and legislative back up for regulating the warehouses issuing NWRs.

(v) To remove impediments to negotiability of warehouse receipts and to provide legal backing to enhance the fiduciary trust of the depositors and the banks.

(vi) To prevent fraud and mismanagement by the warehousemen or insolvency of the depositor.

(vii) To make the NWRs a prime tool of trade and to facilitate finance against it, allow banks to improve quality of their lending portfolio and enhance their interest in lending in respect of goods deposited in the warehouses.

1.5 REQUIREMENT OF REGISTRATION FOR WAREHOUSES ISSUING NWRs

Section 3 of the Act provides that any person carrying on the business of warehousing and issuing NWRs is required to get his warehouse registered with the Authority, provided that no such registration shall be required for warehouses which do not propose to issue NWRs. Thus, the registration of warehouses which do not intend to issue NWRs is not mandatory.

1.6 POWERS AND FUNCTIONS OF THE AUTHORITY

Section 35 of the Act provides for the powers and functions of the Authority. The Authority is mandated to regulate and ensure implementation of various provisions of the Act and to promote orderly growth of the warehousing business. The powers and functions of the Authority include the following:

(i) to issue to the applicants fulfilling the requirements for warehousemen a certificate of registration in respect of warehouses, or renew, modify, withdraw, suspend or cancel such registration;

(ii) to specify the duties and responsibilities of the warehouseman;

(iii) to specify the qualifications, code of conduct and practical training for warehousemen and staff engaged in efficient conduct of warehousing business;

(iv) to regulate the process of pledge, creation of charges and enforcement thereof in respect of goods deposited with the warehouse;

(v) to make regulations laying down the standards for approval of certifying agencies for grading of goods;

(vi) to determine the rate of, and levy, the fees and other charges for carrying out the provisions of this Act;

(vii) to call for information from, undertaking inspection of, conducting enquiries and investigations including audit of the warehouses, and other organisations connected with the warehousing business;

(viii) to regulate the rates, advantages, terms and conditions that may be offered by warehousemen in respect of warehousing business;

(ix) to specify, by regulations, the form and manner in which books of account shall be maintained and statement of accounts shall be rendered by warehousemen;

(x) to maintain a panel of arbitrators and to nominate arbitrators from such panel in disputes between warehouses and warehouse receipt holder;

(xi) to regulate and develop electronic system of holding and transfer of credit balances of fungible goods deposited in the warehouses;

1.7 STATUS OF NEGOTIABLE WAREHOUSE RECEIPT SYSTEM IN THE COUNTRY BEFORE ENACTMENT OF THE WAREHOUSING (DEVELOPMENT & REGULATION) ACT, 2007

Before the enactment of the Warehousing (Development & Regulation) Act, 2007, the warehouse receipts issued by the warehouses did not enjoy the fiduciary trust of the depositors and the banks. There were fears of non-recovery of loans in events, such as fraud, or mis- management by the warehouseman or insolvency of the depositor. The available legal remedies were inadequate and also time consuming. The format for negotiable warehouse receipts was not uniform. Hence, there were impediments in the negotiability of warehouse receipts creating difficulties for the farmers and other depositors of the goods. Thus to overcome such difficulties, it was proposed to establish a negotiable warehouse receipt system for all commodities including agricultural commodities.

1.8 BENEFITS OF NWRs

(i) Increased liquidity in rural areas.
(ii) Encouragement of scientific storage of goods and thereby reducing post-harvest losses.
(iii) Lower cost of financing.
(iv) Shorter and more efficient supply chains.
(v) Enhanced rewards for standard section, grading and quality.
(vi) Better price risk management.
(vii) Better returns to farmers and better services (quality of goods) to the consumers.

1.9 ELECTRONIC NEGOTIABLE WAREHOUSE RECEIPTS (eNWR)

As per Section 11 of the Act a warehouse receipt can either be in writing or in electronic form. Further as per Section 2 of the said Act, a Warehouse Receipt has been defined as an acknowledgement in writing or in electronic form issued by a Warehouseman or his duly authorised representative (including depository by whatever name called) of the receipt for storage of goods not owned by the warehouseman.

With the prior approval of the Central Government and in consultation with the Warehousing Advisory Committee (WAC), the Warehousing Development and Regulatory Authority (Electronic Negotiable Warehouse Receipts) Regulations, 2017 were notified by the Authority on 29th June 2017 relating to electronic Negotiable Warehouse Receipt (eNWR) to be issued by registered warehouses on the electronic repository system against the deposited goods.

The Authority launched electronic Negotiable Warehouse Receipt (eNWR) on 26th September, 2017 to be issued by registered warehouses on electronic repository system. The Authority has also notified that with effect from 1st August 2019 all registered warehouses shall issue NWRs only in electronic form.

1.10 SALIENT FEATURES OF eNWR

(i) An eNWR is available only in electronic form.

(ii) The single source of information for the eNWR is the repository system where eNWR is issued by registered warehouses.

(iii) Confidentiality, integrity and availability of the eNWR information is provided by the Repository system.

(iv) An eNWR has time validity.

(v) All eNWRs can be traded through off-market or on-market in Commodity Exchanges platforms.

(vi) An eNWR can be auctioned under certain conditions such as loan not repaid, on expiry and delivery not taken, and on likely damage or spoilage of the commodity in the warehouse.

(vii) e-NWR can be transferred fully or in part.

1.11 BENEFITS OF eNWR SYSTEM

(i) Avoidance of forgery/ loss /tamper/mutilation of a physical NWR.

(ii) Avoidance of multiple financing against the same NWR.

(iii) Reduction of monitoring costs and building credibility amongst market participants.

(iv) Market participants to have secured accessibility to view and manage their warehouse receipts via online portal.

(v) Easy access to finance by enabling multiple transfers without physical movement of goods.

(vi) Splitting of NWRs for partial sale/pledge/withdrawal.

1.12 TRANSFORMATION PLAN OF THE AUTHORITY

The Authority, with the approval of the Central Government, and in association with the Department of Food & Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), had carried out a Transformation Plan, which inter alia envisaged setting up of eNWR ecosystem by licensing Repositories for creation and management of eNWRs to be issued by the warehouses registered with the Authority. The details on Transformation Plan of the Authority are given in Chapter-IV of the Report.

1.13 MEETING OF THE AUTHORITY

During the year under report five meetings of the Authority were held on 30th June, 2022, 12th July 2022, 12th October 2022, 1st December 2022 and 16th March, 2023 and various agenda concerning the functioning of the Authority, Repositories, IT implementation as well as matters relating to Finance and HR were considered.

1.14 MEETING OF THE WAREHOUSING ADVISORY COMMITTEE

During 2022-23, three meetings of the Warehousing Advisory Committee (WAC) were held on 13th June 2022, 7th September 2022 and 30th January 2023 to discuss issues related to security deposit, insurance submitted by registered warehouseman, inspection agencies and service matters in WDRA.

1.15 WEBSITE OF THE AUTHORITY

Complete information on the Organisation structure, functions and activities of the Authority is available on the Authority's website **https://wdra.gov.in**. Various notifications, rules and regulations, circulars, guidelines, advertisement of vacancies, tenders etc. are regularly uploaded on the website. Information regarding the procedure for registration of the warehouses and the warehouses registered with Authority are also made available on the website and updated regularly. The Authority has also developed its website in Hindi.

1.16 ADVERTISEMENT AND PUBLICITY

In order to create better awareness about the scientific warehousing and benefits of NWRs/eNWRs for the farmers and other stakeholders, there are two videos uploaded on WDRA website at link https://wdra.gov.in/web/wdra/video-spots.

1) Azadi Ka Amrit Mahotsva – Importance of Warehousing Registration and benefits of eNWR
2) Surakshit Bhandaran - Samriddh Kisan

These videos/films are also available on YouTube. The Authority is also using social media like Twitter to spread awareness about the activities carried by WDRA from time-to-time.

WDRA also telecasted spot videos on Doordarshan (DD) National, DD News and DD Kisan channels during the year 2022-23.

1.17 AWARENESS, TRAINING AND OUTREACH PROGRAMS

The Authority conducts various programs for various stakeholders for the purpose of awareness, training and outreach. These include Farmers Awareness Programs (FAPs) for farmers/traders, Warehousemen Training Programs for warehouseman/warehouse manager and also Outreach programs for stakeholders such as bankers, traders, Commodity Exchanges, State Government departments, etc. WDRA during the year 2022-23 has started to impart training on assaying of the commodities to the designated persons of registered warehouses in order to create a band of qualified assayers and to improve upon the assaying practices / procedures in the warehouses which would be acceptable to different stakeholders associated with e-NWR. Good assaying practices will impose confidence in the depositors as well as e-NWR holders. Details of such programs undertaken during 2022-23 are given in Chapter-III.

1.18 FOREIGN DELEGATION VISIT

During the year 2022-23, two foreign delegations visited WDRA office to understand Warehouse Receipt System implemented by WDRA. The first delegation was from Kenya that visited WDRA office on 17.05.2022. The other delegation from Ivory Coast, Senegal (West Africa) and International Finance Corporation (IFC) visited WDRA office on 06.03.2023.

1.19 SEMINAR ON FOUNDATION DAY

A seminar on "e-NWR - an Effective Tool for Promoting Pledge Financing' was organized, as part of WDRA's Foundation Day Celebrations" and inaugurated by Chief Guest-Shri Sudhanshu Pandey, the then Secretary-DFPD on 31.10.2022 in Jacaranda Hall at India Habitat Centre, New Delhi. This seminar was attended by Chairman, Members, JS, Director & other officials of WDRA with the officials from the Union Government, Regulatory Bodies, Central Government Organizations, Public and Private Sector Banks and representatives from Warehousing Corporations, Repositories, Commodity Exchanges, Commodity Boards, Industry Chambers, Warehousemen, Training Partners and Inspection Agencies of WDRA.

1.20 PARTICIPATION IN INDIA INTERNATIONAL TRADE FAIR

An exhibition was organized by WDRA at India International Trade Fair, 2022, Pragati Maidan, New Delhi from 14th November, 2022 to 27th November, 2022. The theme for the edition of IITF was 'Vocal for Local, Local to Global' envisioned by Hon'ble Prime Minister to achieve the goal of 'Aatmanirbhar Bharat'. IITF provided a huge opportunity to WDRA to showcase achievements and disseminate information amongst the citizens regarding the schemes being implemented for the benefits of farmers. It facilitated productive interaction of Government departments and agencies with private businesses, buyers and consumers.

CHAPTER- II

REVIEW OF POLICIES AND PROGRAMS RELATING TO AGRICULTURAL MARKETING AND WAREHOUSING

2.1 INTRODUCTION

Rich diversity of agro climatic conditions in the country has enabled the farmers to grow a wide variety of crops. Developments in agricultural production technologies, improvements in the means of transport and storage facilities and marketing infrastructure have also transformed agriculture into a commercial activity. However, these developments have also led to the entry of large number of intermediaries resulting into non-remunerative prices to primary producers i.e. farmers even though the cost of commodities has been going up over years. Farmers have fully realised that more than increasing production it is important to ensure better markets for their produce.

An efficient marketing system for agricultural produce is expected to,

i. enable the primary producers to get a remunerative price of their produce;
ii. provide reasonably priced facilities for handling and transport of farmers produce;
iii. increase the share of primary producers in the price paid by the consumer; and
iv. make available agricultural produce to consumers at reasonable price without compromising on quality.

Agricultural marketing is not an isolated activity during the post-harvest stages but it is also a process which starts with a decision to produce a saleable agricultural commodity and involves all aspects of marketing system that includes pre and post-harvest operations viz., aggregation, grading, storage, transportation and distribution. Warehousing, in the process, assumes an important position in the entire marketing value chain. Government's policies towards improving agricultural marketing system in the country have been addressing all the above components of marketing.

2.2 PRODUCTION OF FOOD GRAINS

The country has been witnessing remarkable achievement in the production of food grains post-independence due to various initiatives taken by successive Governments as evident from the figures given below.

Table 2.1 Year wise food grain production

Year	Foodgrain production in million metric tons (MMT)*
1951-52	50.82
1961-62	82.71
1971-72	105.17
1981-82	133.30
1991-92	168.38
2001-02	212.85
2011-12	259.29

2015-16	251.54
2016-17	275.11
2017-18	285.01
2018-19	285.21
2019-20	297.50
2020-21	310.74
2021-22	315.62
2022-23*	323.55

* As per 2nd Advance Estimates as on 14.02.2023

Table 2.2 Production of Major Food grain crops

Crop/Group	Production in million tonnes		
	2020 -21	**2021 -22**	**2022 -23**
Rice	124.37	129.47	130.84*
Wheat	109.59	107.74	112.18*
Nutri/Coarse Cereals	51.32	51.10	52.72*
Pulses	25.46	27.30	27.81*
Total	310.74	315.62	323.55 *

* As per 2nd Advance Estimates as on 14.02.2023

2.3 PRODUCTION OF OTHER MAJOR AGRICULTURAL CROPS

As per the final estimates of 2021-22, the production of cotton was 31.12 million bales (each bale weighing 170 kg) and sugarcane production was 439.43 million tonnes. As per the 2nd advance estimates, the production of cotton and sugarcane during 2022-23 is estimated to be 33.72 million bales and 468.79 million tonnes, respectively. The production of oilseeds, including groundnut, mustard and soybean for the year 2021-22 was 37.96 million tonnes. As per the 2nd advance estimates the production of oilseeds during 2022-23 is estimated to be 40.00 million tonnes.

(Directorate of Economics and Statistics, Ministry of Agriculture and Farmers' Welfare Government of India as on 14.02.2023)

2.4 MINIMUM SUPPORT PRICE FOR SOME IMPORTANT AGRICULTURAL PRODUCE

Government has fixed Minimum Support Price (MSP) of 22 mandated agricultural crops on the basis of recommendations of Commission for Agricultural Costs and Prices (CACP), after considering the views of State Governments and Central Ministries/Departments concerned and other relevant factors. In addition, MSP for toria and de-husked coconut is also fixed on the basis of MSPs of rapeseed & mustard and copra respectively. While recommending MSPs, CACP considers important factors like cost of production, overall demand-supply conditions, domestic and international prices, inter-crop price, terms of trade between agricultural and non-agricultural sectors, the likely effect on the rest of the economy, besides ensuring rational utilization of land, water and other production resources and a minimum of 50 percent as the margin over cost of production.

The increase in MSP for Kharif Crops for Marketing Season 2023-24 is in line with the Union Budget 2018-19 announcement of fixing the MSP at a level of at least 1.5 times of the all-India weighted average cost of production, aiming at reasonably fair remuneration for the farmers. The expected margin to farmers over their cost of production are estimated to be highest in case of bajra (82%) followed by tur (58%), soybean (52%) and urad (51%). For rest of the crops, margin to farmers over their cost of production is estimated to be at least 50%.

In the recent years, Government has been promoting the cultivation of crops, other than cereals such as pulses, oilseeds, and nutri-cereals/ Shree Anna, by offering a higher MSP for these crops. Additionally, government has also launched various schemes and initiatives such as the Rashtriya Krishi Vikas Yojana (RKVY), the National Food Security Mission (NFSM), to encourage farmers to diversify their crops.

As per Third Advance Estimates for 2022-23, total food grain production in the country is estimated at record 330.5 million tonnes which is higher by14.9 million tonnes as compared to the previous year 2021-22. This is the highest increase in the last 5 years.

Table 2.3 Minimum Support Price (Rs. per quintal)

Sl. No.	Commodity	Variety	2019-20	2020-21	2021-22	2022-23	2023-24	Increase in MSP 2023-24 over 2022-23 (#)
	KHARIF CROPS							
1	PADDY	Common	1815	1868	1940	2040	2183	143(7.0)
		Grade 'A'	1835	1888	1960	2060	2203	143(6.9)
2	JOWAR	Hybrid	2550	2620	2738	2970	3180	210(7.1)
		Maldandi	2570	2640	2758	2990	3225	235(7.9)
3	BAJRA		2000	2150	2250	2350	2500	150(6.4)
4	RAGI		3150	3295	3377	3578	3846	268(7.5)
5	MAIZE		1760	1850	1870	1962	2090	128(6.5)
6	ARHAR(Tur)		5800	6000	6300	6600	7000	400(6.1)
7	MOONG		7050	7196	7275	7755	8558	803(10.4)
8	URAD		5700	6000	6300	6600	6950	350(5.3)
9	COTTON	Medium Staple	5255	5515	5726	6080	6620	540(8.9)
		Long Staple	5550	5825	6025	6380	7020	640(10.0)

10	GROUNDNUT		5090	5275	5550	5850	6377	527(9.0)
11	SUNFLOWER SEED		5650	5885	6015	6400	6760	360(5.6)
12	SOYABEEN (yellow)		3710	3880	3950	4300	4600	300(7.0)
13	SESAMUM		6485	6855	7307	7830	8635	805(10.3)
14	NIGERSEED		5940	6695	6930	7287	7734	447(6.1)
	RABICROPS							
15	WHEAT		1925	1975	2015	2125		
16	BARLEY		1525	1600	1635	1735		
17	GRAM		4875	5100	5230	5335		
18	MASUR(LENTIL)		4800	5100	5500	6000		
19	RAPESEED & MUSTARD		4425	4650	5050	5450		
20	SAFFLOWER		5215	5327	5441	5650		
21	TORIA		4425	4650	5050	5450		
	OTHER CROPS							
	KHARIF CROPS							
22	COPRA (Calendar Year)	Milling	9521	9960	10335	10590	10860	270(2.5)
		Ball	9920	10300	10600	11000	11750	750(6.8)
23	DE-HUSKED COCONUT (Calendar Year)		2571	2700	2800	2860	2930	70(2.4)
24	JUTE		3950	4225	4500	4750	5050	300(6.3)

#Figures in brackets indicate percentage increase
Source: Cabinet Committee on Economic Affairs (CCEA) Posted On: 07 JUN 2023 by PIB Delhi

2.5 PROCUREMENT OF FOOD GRAINS BY THE FOOD CORPORATION OF INDIA FOR CENTRAL POOL

Procurement of food grains (rice, wheat and coarse grains) for central pool is carried out through the Food Corporation of India (FCI) and state agencies at Minimum Support Price (MSP) declared by Government of India for corresponding marketing season. Prior to commencement of Kharif Marketing Season (KMS) and Rabi Marketing Season (RMS), uniform specification (FAQ standard) of food grains are formulated and notified by the Department of Food and Public Distribution so as to protect interest of farmers and consumers. The uniform specifications are notified well in advance to all the Central and State procuring agencies. Food grain stocks conforming to uniform specifications are procured on MSP for central pool. Currently, MSP are announced for 24commodities. In order to ensure supply of quality food grains to consumers and to minimize storage losses caused due to long period of storage, Government has adopted policies to optimize the level of procurement of wheat and paddy/rice and to liquidate old stock in such manner that FCI does not carry any issuable stocks for more than 2 years.

2.6 The procurement of wheat and rice during last 3 years is as under

Table 2.4 Figures in Lakh Metric Tonnes (LMT)

Commodity/Marketing Year	2019-20	2020-21	2021-22	2022-23
Wheat	341.33	389.93	433.44	187.92
Rice	518.27	601.73	575.88	534.10*
Total	859.60	991.66	1009.32	722.02

*KMS 2023-24 is under progress, data upto 31.05.2023
(Source: Information received from Department of Food and Public Distribution, Ministry of Consumer Affairs, Food and Public Distribution.)

2.7 PROCUREMENT OF PULSES & OIL SEEDS

The Department of Agriculture & Farmers Welfare (DAFW), Government of India, is implementing an umbrella scheme of "Pradhan Mantri Annadata Aay Sanrakshan Abhiyan" (PM-AASHA), by incorporating the erstwhile Price Support Scheme (PSS), with certain modifications and rolling out of new schemes of Price Deficiency Payment Scheme (PDPS) and pilot of Private Procurement and Stockist Scheme (PPSS). Under PM-AASHA, States / UTs are offered to choose either PSS or PDPS in a given procurement season with respect to particular oilseeds crop for the entire State. The pulses and copra are procured under PSS. Only one scheme i.e. PSS or PDPS is made operational in one State with respect to one commodity for the season. Further, States have the option to roll out Private Procurement and Stockist Scheme (PPSS) on pilot basis in district/selected APMC(s) of District involving the participation of private stockists for oilseeds. The details of PSS, PDPS and PPSS are as under:-

2.7.1 PRICE SUPPORT SCHEME (PSS)

This scheme is implemented at the request of the concerned State Govt. which agrees to exempt the procured commodities of pulses, oilseeds and copra from levy of mandi tax and assist central nodal agencies in logistic arrangements, including gunny bags, working capital for state agencies, creation of revolving fund for PSS operations, etc. as required under the scheme guidelines. Procurement of these commodities are undertaken directly from pre-registered farmers within the stipulated period and conforming to the prescribed Fair Average Quality (FAQ) norms by Central Nodal Agencies through the State level agencies at the Minimum Support Price (MSP) announced by the Govt. as and when prices fall below the MSP. As per the guidelines of Price Support Scheme, the overall quantity of procurement by Central Government will be restricted to 25% of the actual production of the commodity for that particular season. In case State/ UT Government intends to procure over 25% of production, the State/UT Governments may do so at their own cost and through its own agencies. If the State Government intends to procure quantities beyond 25% and upto 40% of production through Central Nodal Agencies, then the State Government will use the same for their PDS and other welfare schemes, at their own cost.

The Central Government has removed the procurement ceilings of 40% for tur, urad and masur under Price Support Scheme (PSS) operations for 2023-24.

The details of procurement of pulses made under PSS during the years from 2021-22 and 2022-23 are detailed below.

Table 2.5
TENTATIVE DETAILS OF PULSES, OIL SEEDS AND COPRA PROCURED AT MSP UNDER PSS FROM 2021-22 TO2022-23 (AS ON 31.03.2023) (in MT)

CATEGORY/COMMODITY PULSES	2021-22	2022-23
GRAM	8,91,320.96	25,66,359.42
MASOOR	18.35	-
MOONG	2,28,919.69	4,08,100.39
TOOR	20,697.55	15,512.25
URAD	2,571.20	453.00
TOTAL PULSES	**11,43,527.75**	**29,90,425.06**
OIL SEEDS		
GROUND NUT	1,51,651.02	7,325.57
MUSTARD SEED	0.65	14,732.16
SUNFLOWER SEED	3,885.72	3,850.79
TOTAL OIL SEEDS	**1,55,537.39**	**25,908.52**
COPRA		
Ball COPRA	-	5,650.71
Milling COPRA	1,024.97	39,857.34
TOTAL COPRA	**1,024.97**	**45,508.05**

(Source: Information received from the Department of Agriculture and Farmers Welfare, Government of India.)

2.7.2 PRICE DEFICIENCY PAYMENT SCHEME (PDPS)

This scheme envisages direct payment of the difference between the MSP and the selling/modal price to pre-registered farmers selling oilseeds of prescribed Fair Average Quality (FAQ) norms within the stipulated period in the notified market yard through a transparent auction process. All the payments will be done directly into the bank account of farmers. This scheme does not involve any physical procurement. Under PDPS full compensation of difference between MSP and Sale/Modal price i.e. price deficiency, received by farmers up to 25% of MSP value (including 2% administrative cost) will be borne by Central Government. The support of the Central Government will be given for quantity upto 25% of production. If any State is willing to cover quantities beyond 25%, the same needs to be funded from the resources of State Governments.

2.7.3 PILOT OF PRIVATE PROCUREMENT AND STOCKIST SCHEME (PPSS)

The State will have the option to implement Private Procurement Stockist Scheme (PPSS) by sending a proposal for procurement of oilseeds to the Government of India. Such procurement will be made from pre-registered farmers on a pilot basis in district/selected APMC(s) of district involving the participation of a selected private stockist. The private stockist shall be empanelled by State/UT government as per extant guidelines. Such a private stockist will not be allowed to sell the procured quantities during the procurement period notified under PDPS/PSS for the particular commodity in that State. The private stockist shall be totally responsible for all forms of handling including storage and transportation, as also disposal. Such a private stockist shall procure selected oilseeds upto a maximum of 25% of production in the District/Agriculture Produce Management Committees (APMCs) at MSP conforming to the prescribed Fair Average Quality (FAQ) norms.

2.8 CURRENT STATUS OF WAREHOUSING CAPACITY IN INDIA

Estimation of warehousing capacity in the organized sector in the country is difficult in the absence of a centralised data basis. However, as per the secondary data collected from various sources, the current capacity of the organized warehouses operated by the public agencies, cooperatives and private sector is about 201.36 MMT as detailed below.

As may be seen, a major chunk of the organized` warehousing capacity in the country is still being managed by Government through Public Sector Undertakings (PSUs) such as the Food Corporation of India (FCI), Central Warehousing Corporation (CWC) and State Warehousing Corporations (SWCs), State Marketing Federations, State Civil Supplies Corporations, etc.

Table 2.6

Sl. No.	Name of the Organization/Sector	Storage capacity in MMT as on 31.03.2023
1.	Food Corporation of India (FCI) (excluding Covered and Plinth (CAP) and the capacity hired from CWC, SWCs, State agencies and private) Source: https://fci.gov.in/storages.php?view=286	14.75
2.	Central Warehousing Corporation (CWC) Source: https://cewacor.nic.in/MasterStatic/CWCataGlance	10.44
3.	State Warehousing Corporations (SWCs) (excluding CAP storage) Source: Department of Food and Public Distribution	43.91*
4.	Other State Agencies (excluding CAP storage) Source: NABARD survey data	14.75
5.	Cooperative Sector Source: National Cooperative Development Corporation (NCDC)	16.57
6.	Private Sector Source: Ministry of Agriculture & Farmers Welfare and DFPD	100.94**
	Total	**201.36**

*Capacity as on 31.03.2022
**Includes capacity created under the support of Integrated Scheme for Agricultural Marketing (ISAM) scheme of Directorate of Agri Marketing & Inspection and Private Entrepreneurs Guarantee Scheme (PEGS) scheme of FCI

2.9 AUGMENTATION OF STORAGE CAPACITY

Considering the shortage of warehousing space in production surplus areas the Government has taken several initiatives on construction of warehouses to augment warehousing capacity in those areas. Some of these initiatives are detailed as under:

2.9.1 AGRICULTURAL MARKETING INFRASTRUCTURE (AMI)

In order to incentivise creation of agricultural marketing infrastructure including storage infrastructure, the Ministry of Agriculture & Farmers Welfare is implementing a capital investment subsidy sub-scheme "Agricultural Marketing Infrastructure (AMI)" under Integrated Scheme for Agricultural Marketing (ISAM) w.e.f. 01.04.2014. The new operational guidelines of AMI sub scheme of ISAM have been approved for implementation with effect from 22.10.2018.

The main objectives of the scheme are (i) to develop marketing infrastructure to effectively handle and manage marketable surpluses of agricultural and allied produce including horticulture, livestock, poultry, fishery, bamboo, minor forest produce and such like produce supportive to enhancing farmers' income (ii) to develop alternative & competitive marketing channels for agricultural and allied produce through incentivizing private and cooperative sectors to make investments there for (iii) to promote creation of scientific storage capacity for storing farm produce, processed farm produce and agricultural inputs etc. in order to reduce post-harvest losses, promote pledge financing and market access (iv) to incentivize developing and upgrading of Gramin Haats as Grain Agricultural Markets (GrAMs) to make better farmer-consumer market linkages and also to assist in integration of GrAMs with the e-NAM portal so as to improve transparency in trading and better price discovery (v) to provide infrastructure facilities for grading, standardization and quality certification of agricultural and allied produce with the objectives of (a) ensuring produce quality based value realization to farmers and (b) promoting pledge financing , e-NWRs and futures trading.

AMI scheme is a back ended, credit linked capital subsidy scheme in which subsidy @25% and 33.33%, based on the category of eligible beneficiary is available on the capital cost of the project, subject to a capital cost norm.

The state-wise storage capacity assisted under Agricultural Marketing Infrastructure sub-scheme of ISAM as on 31.03.2023 is as follows:

Table 2.7

Sl. No.	State	No. of projects	Capacity (MT)
1	Andhra Pradesh	1514	6037179
2	Arunachal Pradesh	2	1043
3	Assam	354	1095817
4	Bihar	1154	890287
5	Chhattisgarh	1346	2152259
6	Goa	1	299
7	Gujarat	12161	5447819
8	Haryana	2345	7265829
9	Himachal Pradesh	88	30826
10	Jammu & Kashmir	15	88027
11	Jharkhand	267	233944
12	Karnataka	4909	4203506
13	Kerala	211	108063
14	Madhya Pradesh	7233	24153981
15	Maharashtra	3910	7621808
16	Meghalaya	17	26012
17	Mizoram	4	705
18	Nagaland	36	26887
19	Odisha	706	1045299
20	Punjab	1792	6954358
21	Rajasthan	1777	3497182
22	Tamil Nadu	1220	1458070
23	Telangana	1192	5670028
24	Tripura	5	28764
25	Uttar Pradesh	1236	5807804
26	Uttarakhand	301	817812
27	West Bengal	2589	1666454
Total		**46385**	**86330062**

(Source: Ministry of Agriculture & Farmers Welfare)

2.9.2 PRIVATE ENTREPRENEURS GUARANTEE (PEG) SCHEME

The Government announced PEG Scheme 2008 for construction of storage godowns in Public Private Partnership (PPP) mode through private entrepreneurs, Central Warehousing Corporation (CWC) and State Warehousing Corporations (SWCs). Assessment of additional storage capacities required under the scheme is based on the overall procurement/ consumption and storage space already available. Under the PEG Scheme, FCI gives a rental guarantee of 10 years to private investors and 9 years to CWC/ SWCs/ State Agencies.Out of a sanctioned capacity of 152.26 LMT under the PEG scheme, a storage capacity of 146.15 LMT has been completed as on 01.01.2023

2.9.3 CONSTRUCTION OF SILOS

In order to upgrade and modernize the storage facilities, Government of India has chalked out an Action Plan for construction of steel silos on PPP (Public Private Partnership) mode in the country. A capacity of 14.25 LMT had been completed upto 31.05.2023.

2.9.4 CENTRAL SECTOR (erstwhile plan) SCHEME

Government is implementing a Central Sector Scheme for construction of godowns with focus on augmenting storage capacity in the States of North Eastern (NE) Region and a few other States. Under this Scheme, funds are released directly to FCI in the form of equity for land acquisition and construction of storage godowns and infrastructure like railway sidings, electrification, installation of weighbridge, etc. Funds are also released as grants-in-aid to the Governments of the North-Eastern States and Jammu & Kashmir for construction of intermediate storage godowns considering the storage gaps as well as difficult geographical & climatic conditions in these States. During 12th Five Year Plan (2012- 17), a total capacity of 1,64,175 MT has been created in NE States and other than NE States (1,17,680 MT by FCI and 46,495 MT by State Governments). This scheme has been extended for 6 years from 01.04.2017 to 31.03.2023. A total capacity of 98,670 MT (69,780 MT by FCI and 28,890 MT by State Governments) has been created from 01.04.2017 to 31.12.2022.

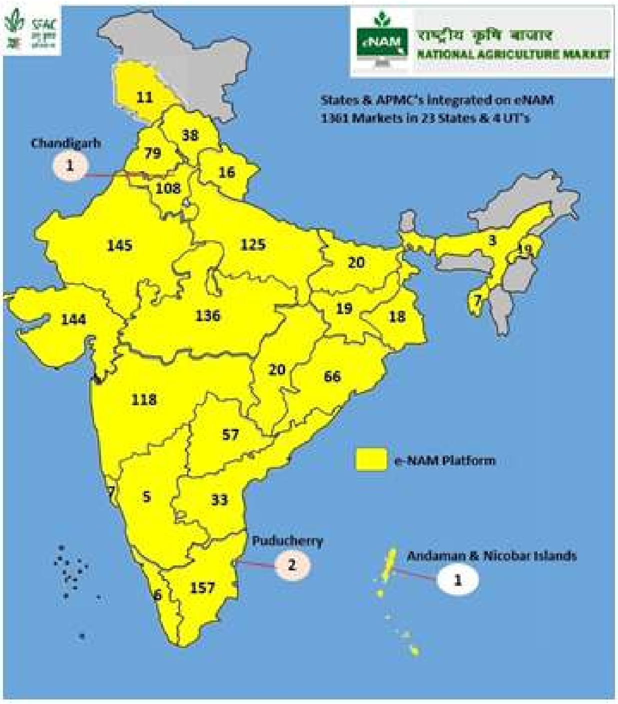
2.10 WAREHOUSING CAPACITY IN COOPERATIVE SECTOR

Considering the presence of large number of small capacity cooperative warehouses in rural areas & more likelihood of small farmers depositing their produce in these warehouses, the WDRA has been promoting cooperative warehouses to get registered with WDRA & issue NWRs to the farmers. Total storage capacity created in cooperative sector through NCDC funding up to 31.03.2023 was 16.572 Million MT with 68015 warehouses/godowns spread across the country. Out of this, around 3872 MT capacity were added during 2022-23 by the cooperative societies assisted by National Cooperative Development Corporation (NCDC).

2.11. NATIONAL AGRICULTURE MARKET (e-NAM)

With the objective to usher reforms in the Agri-marketing sector and promote online marketing of Agri commodities across the country and to provide maximum benefit to the farmers, the Government has approved a scheme to implement National Agriculture Market (NAM) on 1st July 2015. NAM pilot was launched on 14th April 2016, in 21 mandis of 8 states. Under the scheme, a web based platform has been deployed across regulated markets to promote online trading, digitization of entire functioning of markets including gate entry, lot management, bidding, generation of e-sale agreement and e-payment etc., remove information asymmetry, increase transparency in the transaction process and enhance accessibility to markets across the country. Further, to facilitate assaying of commodities for trading on e-NAM, common tradable parameters have been developed for 209 agriculture commodities. Total 1,361Mandis from 23 States and 4 UTs have been on boarded on e-NAM. Since the launch of the e-NAM Scheme, more than 1.76 Crore farmers, 2.46 lakh traders, 1.10 lakh Commission Agents and 2,822FPOs have registered themselves on e-NAM platform.

Figure 2.1



The Authority in close association with Department of Agriculture and Farmers Welfare has integrated e-NWR system with eNAM. The farmers/holders of e-NWRs issued by a registered warehouse which is also declared as a market sub-yard by the respective e-NAM mandi can sell their underlying stocks on e-NAM platform.

Table 2.8

State	Integrated Mandis
Andaman & Nicobar Island	1
Andhra Pradesh	33
Assam	3
Bihar	20
Chandigarh	1
Chhattisgarh	20
Goa	7
Gujarat	144
Haryana	108
Himachal Pradesh	38
Jammu	11
Jharkhand	19
Karnataka	05
Kerala	06
Madhya Pradesh	136
Maharashtra	118
Nagaland	19
Odisha	66
Puducherry	2
Punjab	79
Rajasthan	145

Tamil Nadu	157
Telangana	57
Tripura	7
Uttar Pradesh	125
Uttarakhand	16
West Bengal	18
Total	**1361**

2.12 MODEL STATE/UT AGRICULTURAL PRODUCE AND LIVE STOCK MARKETING (PROMOTION & FACILITATION) ACT, 2017.

In order to provide competitive, alternative and better marketing facilities to the farmers, the Government of India released a new model "The Agricultural Produce and Livestock Marketing (Promotion & Facilitation) Act, 2017" in April 2017 for its adoption by States/UTs. The model Act provides for limiting regulatory power of APMCs within market yards, alternative marketing channels such as setting up of private markets, direct marketing, farmer-consumer markets, declaring warehouses / cold storages as deemed markets, to facilitate farmers in marketing their produce at competitive & remunerative prices.

Further, in order to optimize the use of scarce resources and mitigate the uncertainty in price and marketing, the Government of India formulated and released a progressive and facilitative Model Act "The----State/ UT Agricultural Produce & Livestock Contract Farming and Services (Promotion & Facilitation) Act, 2018" in May, 2018 for its adoption by the States/Union Territories (UTs). The aforesaid Model Contract Farming Act covers the entire value and supply chain from pre-production to post harvest marketing including services contract for the agricultural produce and livestock.

Chapter II, Section 12 of the model APLM Act 2017 provides for declaring warehouse/silos/cold storage or other such structure or place as market sub-yard. This will enable WDRA registered warehouses to act as a hub for effective trading of the goods stored in these warehouses based on the e-NWRs. So far, States/UTs of Andhra Pradesh, Arunachal Pradesh, Assam, Goa, Gujarat, Haryana, Karnataka, Meghalaya, Nagaland, Tamil Nadu, Telangana, Tripura, Uttar Pradesh, Uttarakhand, have made provision for declaring warehouse/silos/cold storage as deemed market in their APMC Act.

2.13 INTEREST SUBVENTION SCHEME ON CROP LOANS EXTENDED TO POST HARVEST

The Government of India is implementing the Interest Subvention Scheme (ISS) since 2006-2007 to provide short-term crop loans uptoRs. 3 lakh to farmers at an interest rate of 7% p.a. Under the scheme, an interest subvention of 2% per annum is provided to lending institutions viz. Public Sector Banks (PSBs), Private Sector Commercial Banks (in respect of loans given by their rural and semi-urban branches only) on use of their own resources. Govt of India fixed the interest subvention of 1.5%on short term loans availed during FY 2022-23 and 2023-24.

The scheme is implemented through public sector and private sector banks (reimbursement through Reserve Bank of India), Regional Rural Banks and Cooperatives (reimbursement through NABARD). Besides interest subvention, the farmers are also provided 3% additional interest subvention on prompt repayment of crop loan on or before the due date.

In order to discourage distress sale and to encourage them to store their produce in warehouses, from the year 2010-11, the benefit of interest subvention has been made available to small and marginal farmers having Kisan Credit Card for a further period of upto six months post the harvest of the crop on the produce stored in warehouses registered with the Authority against the NWRs/eNWRs, at the same rate as is available on crop loan.

With effect from 2019-20, the benefits of ISS have also been extended to farmers in allied activities like animal husbandry and fisheries to existing KCC holders within the overall limit of Rs. 3.00 lakh. Farmers practicing animal husbandry and fisheries can also get new KCC exclusively for activities pertaining to animal husbandry and fisheries alongwith benefit of ISS and PRI on loans upto Rs. 2 lakh per annum. Interest subvention of 2% and prompt repayment incentive (PRI) of 3% on restructured crop loans is also given to farmers affected by severe natural calamities for a maximum period of 5 years on the basis of report of Inter-Ministerial Central Team (IMCT) for grant of NDRF assistance and Sub-Committee of National Executive Committee (SC-NEC). Further from 2018-19, the ISS is on DBT mode on "In kind"/services basis. An ISS portal is being developed for direct data entry by banks for smooth processing of reimbursement of claims to farmers and to have a robust monitoring system in place.

2.14 RBI MASTER DIRECTION ON PRIORITY SECTOR LENDING

The Reserve Bank of India Master Directions (Priority Sector Lending Chapter III – Description Of Eligible Categories Under Priority Sector), 2022 prescribe that loan against pledge / hypothecation of agricultural produce can be granted against warehouse receipts as detailed under:

a) Loans to individual farmers including Self Help Groups/Joint Liability Group (SHGs/JLGs)uptoRs. 75.00 lakh against pledge/hypothecation of agricultural produce (including warehouse receipts) for a period not exceeding 12 months against NWRs/eNWRs and uptoRs. 50.00 lakh against warehouse receipts other than NWRs/eNWRs.

b) Loans to corporate farmers, FPOs/Companies of individual farmers, partnership firms and co-operations of farmers directly engaged in agriculture and allied activities, up to Rs. 75.00 lakh against pledge/hypothecation of agricultural produce (including warehouse receipts) for a period not exceeding 12 months against NWRs/eNWRs and up toRs. 50.00 lakh against warehouse receipts other than NWRs/eNWRs.

2.15 COMMODITIES NOTIFIED BY WDRA

WDRA notifies various commodities through the Gazette of India. The legal implication of commodity notification is that it becomes mandatory for warehouses issuing negotiable warehouse receipts in respect of such notified commodities to have themselves registered with WDRA. This allows easy trading of these commodities through the eNWRs and allows farmers to access quick finance through pledging of eNWRs. These commodities include both agricultural as well as non-agricultural commodities. The commodities are notified after verifying that quality standards prescribed by Govt. agencies such as AGMARK, BIS, FSSAI etc exist for such commodities. As on 01.07.2023, WDRA has notified, 160 distinct agricultural commodities and 9 non-agricultural commodities as per table below:

Table 2.9

SI. No.	List of notified agri commodities
1	Urd Whole (Black Gram)
2	Urd split (husked)
3	Urd split (unhusked)
4	Moong (whole)
5	Moong split (husked)
6	Moong split (unhusked)
7	Masoor (Lentil) whole
8	Masoor (Lentil) split (husked)
9	Arhar /Tur (Red gram) whole
10	Arhar /Tur (Red gram) split (husked)
11	Kabuli Chana
12	Chana whole (Bengal Gram)
13	Chana split (husked) / Dal Chana
14	Matki / Moth (whole)
15	Matki / Moth split (husked)
16	Yellow Peas (whole)
17	Rajma
18	Lobia
19	Raw Milled Superfine / Fine Rice
20	Raw Milled Medium Rice
21	Raw Milled Common (Coarse) Rice
22	Parboiled Milled Superfine / Fine Rice
23	Parboiled Milled Medium Rice
24	Parboiled Milled Common (Coarse) Rice
25	Fine Broken Rice
26	Common Broken Rice
27	Mustard Oil
28	Groundnut Oil
29	Sesame (Til or Gingelly Oil)
30	Coconut Oil
31	Linseed Oil
32	Castor Oil

SI. No.	List of notified agri commodities
33	Niger Seed Oil
34	Safflower Seed Oil
35	Cotton Seed Oil
36	Rice Bran Oil
37	Soyabean Oil
38	Sunflower Seed Oil
39	Maize (Corn) Oil
40	Mahua (Mowrah Oil)
41	Salseed Oil (Fat)
42	Taramira Seeds
43	Sesame seeds
44	Cotton seeds
45	Safflower seeds
46	Linseeds
47	Mahua seed
48	Sal seeds
49	Niger seeds
50	Walnuts
51	Raw Cashewnuts
52	Groundnuts
53	Coconut
54	Ajowan Seeds (Whole And Powdered)
55	Mace
56	Seedless Tamarind
57	Cloves
58	Mixed Masala Powders
59	Sun Dried Raw Mango Slices And Powder
60	Compounded Asafoetida
61	Nutmeg
62	Curry Powder
63	Saffron
64	Tejpat

Sl. No.	List of notified agri commodities
65	Poppy Seeds
66	Makhana
67	Makhana Powder
68	Makhana Fried
69	Guar Seed
70	Tea
71	Coffee, Arabica and Robusta
72	Tobacco
73	Rubber
74	Desi Chana
75	Indian sugar
76	Raw Cotton
77	Cotton seed oil cake
78	Refined, Bleached and Deodorized Palmolein
79	Refined soya oil
80	Soya meal
81	Gur or Jaggery
82	Mentha oil
83	Crude Palmolein oil
84	Pasteurized Butter
85	Ghee
86	Skimmed Milk Powder
87	Oats
88	Mustard oil cake -expressed
89	Mustard oil cake -solvent extracted
90	Neem cake
91	Neem oil
92	Neem seed
93	Tapioca chips
94	Tapioca products - Animal feed
95	Table potatoes [with or without CIPC application]
96	Seed Potatoes

SI. No.	List of notified agri commodities
97	Processing [Potatoes with CIPC application]
98	Apples in controlled Atmosphere (CA) storage
99	Carrots
100	Nagpur Mandarins
101	Khasi/Darjeeling or NE oranges
102	Kinnow
103	Sweet Lime
104	Lemon
105	Pomegranate
106	Grapes
107	Almonds
108	Raisins
109	Onion (Fresh or dehydrated)
110	Garilc (Fresh or dehydrated)
111	Ginger (Fresh or dehydrated)
112	Dried edible mushrooms
113	Red chillies
114	Coriander (dry)
115	Cinnamon
116	Turmeric
117	Tamarind
118	Date Palm
119	Wheat
120	Rice
121	Paddy
122	Jowar
123	Bajra
124	Barley
125	Maize
126	Ragi
127	Soyabean
128	Mustard seed

SI. No.	List of notified agri commodities
129	Rapeseed
130	Groundnut
131	Groundnut (pods) bag
132	Sunflower oilseed
133	Cotton bales
134	Cotton seed
135	Jute bales
136	Chillies
137	Tamarind seed
138	Cumin seed
139	Castor seeds
140	Cashew kernel
141	Areca nut
142	Black pepper
143	Coriander
144	Fennel seeds
145	Fenugreek seeds
146	Guar gum
147	Sesame seeds
148	Horse Gram
149	Isabgol
150	Black gram (Flour)
151	Coffee beans
152	Sago
153	Turmeric
154	Ball Copra
155	Cup Copra
156	Cardamom
157	Frozen Green Peas
158	Frozen French beans
159	Frozen Cauliflower
160	Frozen Spinach

SI. No.	List of notified non-agri commodities
1	Aluminium
2	Brass
3	Copper
4	Lead
5	Nickel
6	Zinc
7	Tin
8	Steel
9	Iron Ore

CHAPTER- III

REVIEW OF WORKING OF THE WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

3.1 RECENT INITIATIVES TAKEN BY THE AUTHORITY

A number of initiatives were taken by the Authority under its transformation plan in order to simplify the process of registration and regulation of warehouses apart from creating greater credibility and acceptability of the eNWRs issued by the registered warehouses in order to encourage the industry in adapting to the WDRA regulatory framework. The activities proposed by the Authority under its transformation plan began to get ground during the year 2017-18 but their greater impact could be seen during the past three years.

To begin with, the registration rules of 2010 were amended during 2017 with a view to improve efficiency in processing the applications for registration of warehouses and also making the registration application simpler and user friendly. From November 1, 2017 the entire registration process was made online to further cut short the processing time of applications. On September 26, 2017 the system of electronic Negotiable Warehouse Receipts (eNWRs) was also launched by the Authority. Two repositories were registered by the Authority to facilitate creation and management of eNWRs. Other major steps taken by the Authority included notification on security deposit, digitization of the process of allotment of warehouse inspection to empaneled agencies, putting in place a robust monitoring system for the registered warehouses and process for online monitoring of various key transactions in registered warehouses, online monitoring of eNWRs issued by the registered warehouses and linking various stakeholders like banks and commodity derivative exchanges with the eNWR system for bringing in greater transparency and trust. The system of eNWR was also integrated with electronic National Agriculture Market (e-NAM) platform launched by the Government for greater efficiency in trading of farmers produce on this electronic platform.

WDRA made major headway in expanding its role to include non-agri commodities. Subsequent to granting of in-principle approval by Department of Food and Public Distribution for notification of 9 metals, alloys & ores, a discussion paper was published on 13th September 2021. Stakeholders such as BIS, SEBI, MCXCCL, NCCL, NERL, CCRL and warehousing entities were consulted and the related SOP & Inspection Guidelines were finalized. Based on the requirements, the proposals for gazette notification of the 9 non-agri commodities and related application fee, networth requirements were formulated. Simultaneously, efforts for ensuring compatibility of the grades of the notified non-agri commodities specified in International Standards with Indian National Standards published by Bureau of Indian Standards were initiated. Suitable steps for modifications in WDRA registration portal for registering non-agri warehouses were also taken up. The gazette notification for storage of 9 non- agricultural commodities in the registered warehouses was published in July 2022.

The gazette notification for the application fee and networth requirement related to the warehouses storing non-agri commodities was published in April 2022. Considering the high value of the non-agricultural commodities, the net worth value requirements were enhanced and for simplification, the total number of slabs based on storage capacity were reduced from 14 to 5. The slabs for the application fee for non-agricultural commodities were also reduced to 3 from 7 slabs for agricultural commodities.

Further, to promote faster registration of warehouses with WDRA, the application fee for registration of warehouses storing agri commodities was waived off for one year with effect from October 2022.

Orientation programmes for the inspection agencies, warehousemen and farmers were conducted in the FY2022-23 to ensure that they understand the key requirements & their role in successful implementation of the provisions applicable to the storage & inspection of warehouses storing commodities. Internal competencies in WDRA are also being simultaneously enhanced.

For prompt actions on registration related issues, support and guidance to applicants, a call center started functioning on 07th December 2022.

Intensity of the outreach programmes was also increased in various states for better interaction with the applicants and onsite guidance on application related issues. This approach also contributed in enhanced registrations.

WDRA executed MOUs with State Bank of India(SBI) and Punjab National Bank(PNB) towards outreach programmes, promotion of eNWRs, development of attractive loan products for pledge financing against eNWRs etc. SBI has already launched a product during this financial year. In Jan 2023, Department of Financial Services advised all State Level Banking Committee (SLBC) conveners to include pledge financing through eNWRs as a permanent agenda item in their meetings. Such efforts are expected to improve the extent of pledge financing in coming years.

During the period, MoUs were signed with Agricultural Universities to work together for creating awareness among farmers/traders/millers etc about WDRA and various development programmes.

3.1.1 AMENDMENT TO WAREHOUSE REGISTRATION RULES & OTHER UPDATES

The Warehousing (Development and Regulation) Act 2007 came into force on 25th October 2010 and WDRA was constituted on 26th October 2010 under Section 24 of the Act. WDRA introduced NWR system for its registered warehouses in the country with the aim to regulate warehouses, improve negotiability of warehouse receipts, enhance fidelity trust, prevent frauds and enhance good warehousing practices to maintain the quality of stored goods.

Based on the experience gained, the associated rules and regulations underwent a few changes over the years and through the new registration rules notified on February 23, 2017, simplification and improvements were brought in as compared to the old registration rules of 2010. The objective was to simplify the processes, set the timelines for various processes involved and make the whole system transparent

The key changes in the new registration rules of 2017 as compared to the old rules included:

Table 3.1

Sl No.	Warehousing (Development and Regulation)Registration of Warehouses Rules, 2010	Warehousing (Development and Regulation)Registration of Warehouses Rules, 2017
1	Before registration accreditation by an accreditation agency was necessary	No accreditation required before registration. After application for registration is received by WDRA, physical inspection of the eligible applicant warehouse is to be carried out before registration
2	One application essentially had to cover only one warehouse	One application may have one or more than one warehouses of same applicant
3	Registration period was for 3 years	Registration is for 5 years
4	Only positive networth was required irrespective of capacity of the warehouse	Now networth specified as per capacity of the warehouse
5	Security Deposit equal to registration fee was to be submitted.	More realistic and dynamic Security Deposit, depending on the aggregate value of Negotiable Warehouse Receipts issued is to be submitted.
6	Provision of Standard Operating Procedure(SOPs) and Know Your Depositor (KYD) process was not there	Requirement of KYD and SOP well defined in the new rules
7	Migration to electronic Negotiable Warehouse Receipts (eNWRs) through repository was not provided	Now it is provided

The registration rules were further amended in November 2021 wherein the application fee for registration of warehouses for Self Help Groups was reduced from Rs. 5,000 to Rs. 500 for ensuring better participation of small capacity farmgate warehouses. Considering the limited resources of Primary Agricultural Cooperative Societies (PACS), the facility of concessional warehouse registration fee was extended to them too.

Through the circular dated 07/05/2021, a facility of one-time correction in the validity of Warehouse Registration Certificate was allowed provided that the security deposit was valid for the period.

The warehouse registration process was further simplified and expedited through circular dt. 08th September 2021 by allowing applicants to submit insurance compliance towards the final stage of registration instead of the earlier requirement of submitting it upfront. This change has also substantially reduced the financial burden on the applicant during the pendency of registration application when the applicant is not able to store commodities & issue e-NWRs.

The gazette notification for the application fee and networth requirement for warehouses storing “non-agri commodities” and “both the agricultural & non-agricultural commodities together”, was published in April 2022. Considering high value of non-agricultural commodities, the net worth value requirements were enhanced and the total number of slabs based on storage capacity were reduced from 14 to 5. Similarly, the slabs for the application fee for non- agricultural commodities were also reduced to 3 from the existing 7 slabs for agricultural commodities.

For facilitating registration with WDRA, the application fee for registration of warehouses storing agri commodities was waived for one year with effect from October 2022.

3.1.2 APPLICATION FEE REQUIREMENTS

The current application fee structure for registration of warehouse is as under:

Table: 3.2 AGRI WAREHOUSES

Capacity of the warehouse	Fee (non-refundable)
Each warehouse with a capacity of upto 500 MT	Rs. 5,000
Each warehouse with a capacity of more than 500 MT but less than or equal to 1,000 MT	Rs. 7,500
Each warehouse with a capacity of more than 1,000 MT but less than or equal to 2,500 MT	Rs. 10,000
Each warehouse with a capacity of more than 2,500 MT but less than or equal to 5,000 MT	Rs. 15,000
Each warehouse with a, capacity of more than 5,000 MT but less than or equal to 10,000 MT	Rs. 20,000
Each warehouse with a capacity of more than 10,000 MT but less than or equal to 25,000 MT	Rs. 25,000
Each warehouse with a capacity of more than 25,000 MT	Rs. 30,000

Note:

1. The application fee for the registration of warehouses of the Farmer Producer Organization (FPO), Primary Agricultural Co-operative Credit Society (PACCS) and Self Help Groups is Rs. 500/- only irrespective of their capacity.

2. For facilitating registration with WDRA, the application fee for registration of warehouses storing agri commodities was waived for one year with effect from October 2022.

TABLE 3.3 NON-AGRI WAREHOUSES (STORING ONLY "NON-AGRI" OR "BOTH AGRI & NON-AGRI COMMODITIES TOGETHER")

Capacity of the warehouse	*Fee (non-refundable)
Each warehouse with a capacity of upto 10,000 MT	Rs. 50,000
Each warehouse with a capacity of more than10,000 MT but less than or equal to 25,000 MT	Rs. 75,000
Each warehouse with a capacity of more than 25,000 MT	Rs. 1,00,000

* Notified in April 2022

3.1.3 MINIMUM NETWORTH REQUIREMENT FOR REGISTRATION

Rule 18 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 details the requirement of minimum net worth for registration of warehouses with the Authority which is further detailed under the Seventh Schedule of the rules. Net worth requirement has been linked to the capacity of the warehouse(s). For Farmer Producer Organizations (FPOs) and Co-operative Societies, the net worth is required to be only positive. The current net worth requirement for other organizations is as detailed below:

TABLE 3.4 AGRI WAREHOUSES

Minimum Net worth requirement applicable as on March 31st, 2023	
Storage capacity(in MT)	**Net worth (Rupees in crores)**
Upto 500	0.04
501-1,000	0.08
1,001-1,500	0.12
1,501-2,000	0.16
2,001-2,500	0.20
2,501-5,000	0.40
5,001 - 7,000	1.00
7,001 - 10,000	2
10,001 - 15,000	5
15,001 - 25,000	10
25,001 - 75,000	20
75,001 - 1,50,000	30
1,50,001 - 5,00,000	50
5,00,001 and above	100

TABLE 3.5 NON-AGRI WAREHOUSES (STORING ONLY "NON-AGRI" OR "BOTH AGRI & NON-AGRI COMMODITIES TOGETHER")

Minimum Net worth requirement as on 31-03-2023	
Storage capacity (in MT)	***Net worth (Rupees in crores)**
Upto 25,000	10.00
25,001-75,000	20.00
75,001-1,50,000	30.00
1,50,001-5,00,000	50.00
5,00,001 and above	100.00

* Notified in April, 2022

3.1.4 REGISTRATION OF WAREHOUSES FOR A PERIOD LESS THAN 5 YEARS

The Registration Rules, 2017 provide for registration of a warehouse for a period of five years and the Security Deposit (SD) submitted should be for a period of six months beyond the registration period. Depending upon the business requirements and the SD constraints, at times the applicants seek registration for a period from 18 months to less than 60 months.

While submitting the application, some applicants inadvertently selected the registration period for less than 60 months though the security deposit was available for a longer period (even upto the full period of 60 plus 6 months). Many requests were being received for amendment to the registration period. In consideration thereof, from May 2021, a one-time amendment to the registration period has been permitted subject to fulfilling the other required condition of availability of security deposit of the required value for the entire period of request (maximum five years) plus 6 months.

3.1.5 SECURITY DEPOSIT (SD)

The current requirement of SD is as under:

I. FOR WAREHOUSEMAN HAVING CAPACITY UPTO 2,000 MT

For warehouseman with total capacity of all warehouses upto 2,000 MT belonging to the warehouseman registered with WDRA, the fixed Security Deposit is Rs. 50,000/- per warehouse (as detailed in the column A below, for registration of warehouses), whereas, the dynamic Security Deposit is 3% (three percent) of the maximum value of negotiable and non-negotiable warehouse receipts (whether in electronic or physical form put together) outstanding consolidatively in all the registered warehouses of the warehouseman on any day during the preceding month, referred as T as mentioned in column B of Table 3.6 below. The total security deposit of a sum of A and B for warehouseman having total warehouse capacity of all warehouses registered with WDRA up to 2,000 MT, will be limited to total security deposit as detailed in column C of the Table 3.6 below:

Table 3.6

Total warehouse capacity (in MT) for warehouseman	Fixed Security Deposit	Dynamic Security Deposit	Total Security Deposit Limitedto the amount
	A	B	C
Upto 100 MT	Rs. 50,000/- per warehouse	NIL	Total Limited to Rs. 50,000/-
101 – 500 MT	Rs. 50,000/- per warehouse	3% of T	Total Limited to Rs. 2.50 lakh
501 – 1,000 MT	Rs. 50,000/- per warehouse	3% of T	Total Limited to Rs. 5.00 lakh
1,001 – 1,500 MT	Rs. 50,000/- per warehouse	3% of T	Total Limited to Rs. 7.50 lakh
1,501 – 2,000 MT	Rs. 50,000/- per warehouse	3% of T	Total Limited to Rs. 10.00 lakh

II. FOR WAREHOUSEMAN HAVING CAPACITY MORE THAN 2,000 MT

In case of warehousemen having a total capacity of more than 2,000 MT, registered with WDRA, the fixed Security Deposit is Rs. 1 lakh per warehouse (detailed in column Z in the Table 3.7 below for registration of warehouses), whereas, the Dynamic Security Deposit is a percentage of the maximum value of negotiable and non-negotiable warehouse receipts (whether in electronic or physical form put together) outstanding consolidatively, in all the registered warehouses of the warehouseman on any day during the preceding month, referred as T in the table below. In this case, value of the SD shall be a sum total of columns X, Y & Z mentioned in the Table 3.7 given below:

Table 3.7

Slab	X	Y	Z
T is less than or equal to Rs.25 crore	0	3% of T	Rs. 1 lakh per warehouse
T is above Rs.25 crore and up to 250 crore	Rs. 75 lakh	1.5% of excess of T over Rs. 25 crore	Rs. 1 lakh per warehouse
T is above Rs.250 crore and up to 2,500 crore	Rs. 4.125 crore	1% of excess of T over Rs. 250 crore	Rs. 1 lakh per warehouse
T is above Rs.2,500 crore	Rs. 26.625 crore	0.5% of excess of T over Rs. 2,500 crore	Rs. 1 lakh per warehouse

a. Where the applicant/ warehouseman is a Farmer Producer Organisation or a Co-operative Society (PACCS), the total security deposit would be Rs. 50,000 (fixed) per warehouse, covering both fixed and the dynamic security deposit.

b. The security deposit can be furnished in the form of a Bank Fixed Deposit or a Bank Guarantee (as per format) favouring WDRA.

c. Any entity created under an Act of Parliament or of State Legislature may provide an Indemnity Bond for the amount required as Security Deposit. An entity allowed by the Authority to submit an Indemnity Bond shall submit, along with its application for registration, a resolution from its Board of Directors authorizing to furnish such Indemnity Bond.

d. The Security Deposit shall need to be updated at the end of each month based on the highest value of total eNWRs/eNNWRs issued by the warehouseman.

e. The fixed Security Deposit shall be maintained for a period of six months beyond the registration period whereas the dynamic Security Deposit shall be updated at the end of each month and submitted to the Authority.

f. The validity of dynamic Security Deposit can be kept for a period of minimum six months so as to take care of any changes in the requirement of Security Deposit during this period.

g. The Authority may, at its discretion, adjust the Security Deposit already furnished by the warehouseman against the amount required to be furnished as Security Deposit.

h. The Security Deposit shall not be released until six months after expiry, cancellation or surrender of the registration of the warehouse.

3.1.6 SPECIAL RELAXATION FOR WAREHOUSES OWNED BY PRIMARY AGRICULTURAL CREDIT COOPERATIVE SOCIETIES (PACCS)/FARMER PRODUCER ORGANIZATIONS (FPOs)

The Authority receives large number of applications for registration of warehouses operated by State level Cooperative Societies, particularly the Primary Agricultural Credit Cooperative Societies (PACCS) and Farmer Producer Organizations (FPOs) which operate small capacity warehouses in rural areas, in close proximity of farmers. These farmers led institutions cater mainly to the warehousing needs of the member farmers besides providing them finances against the goods deposited by them. Since these warehouses are of small capacity with inadequate resources and professional competence to run scientific warehouses, they require needed support for improvement. Considering their constraints, a number of relaxations in terms of financial and infrastructural requirements for registration have been provided to them:

(a) Financial concessions available to the warehouses belonging to PACCS / FPOs:

I. Registration fee is only Rs. 500 as compared to Rs 20,000 to Rs. 30,000 for others (this fee of Rs. 500 has been waived for a year w.e.f. October 2022).

ii. Networth is required to be only positive irrespective of the capacity, while for others it is specified with respect to the capacity of warehouse.

iii. Security deposit is Rs. 50,000 per warehouse in the form of a BG or bank FD (fixed irrespective of the value of eNWRs/eNNWRs issued by it), while for others it is “Rs. 50,000 (for warehouses upto 2,000 MT capacity) and Rs. 1 Lakh (for warehouses over 2,000 MT capacity)” plus a percentage of value of e-NWRs issued.

Out of the above, first two concessions at i. & ii. are extended to SHG also.

(b) Relaxation in infrastructure requirements for registration provided to the PACCS warehouse(s) by the Authority :

i. In case the warehouse is located on a raised well drained site not liable for flooding / inundation and is away for a place likely to be affected by seepage water a plinth height of at least 30 cm may be accepted.
ii. The minimum limit for capacity to be registered in case of PACCSs warehouses will be 100 MT.
iii. Availability of parking and manoeuvring space for vehicles shall not be insisted upon in case of PACCS warehouses as these are small capacity units operated for the benefit of the member farmers.
iv. The warehouse should have a stack plan drawn leaving reasonable space for alleyways.
v. Other than the Secretary of the society one more staff of the PACCS shall be engaged (on full or part time basis) for storage and preservation of the goods in the warehouse. Availability of security guards may be desirable but not insisted upon for registration of the warehouse.
vi. Availability of a pucca boundary wall / barbed wire fencing shall not be insisted upon. However, the warehouse should have adequate arrangement for locking of godown and safety/security of stocks.
vii. PACCS warehouses up to 500 MT capacity shall have at least one fire extinguisher (of requisite type) and six fire buckets. For warehouses having capacity more than 500 MT, the prescribed norms for other warehouses shall be followed, which is three fire extinguishers and fifteen fire buckets for capacity up to 1,500 MT.

3.1.7 RELAXATION FOR SMALL WAREHOUSES

The Authority has been receiving requests from the small warehouses for reducing the requirement of registration fee, net worth, security etc. so as to provide the services to farmers in rural areas. Considering the practical issues in operating small warehouses and to encourage them for registration, Authority, with the approval of the Government, has relaxed following conditions: -

(i) Registration fee for warehouses upto the capacity of 5,000 MT has been reduced from Rs. 20,000/- to the range of "Rs. 5,000 – Rs. 15,000" in different slabs of capacity (this reduced fee has been waived for a year w.e.f. October 2022).
(ii) Net worth requirement for warehouses upto 10,000 MT capacity has been reduced from the range of "Rs. 0.50 Cr. – Rs. 5.00 Cr." to the range of "Rs. 0.04 Cr. to Rs. 2.00 Cr." in different slabs of capacity.
(iii) Security Deposit requirement for warehouses of aggregate capacity upto 2,000 MT has been reduced from "Rs. 1.00 lakh (fixed) + 3% of e-NWR value" to "Rs. 0.50 Lakh (fixed) + 3% of e-NWR value" and capped to fixed amount as specified (between Rs. 50,000 to Rs. 10 lakhs).
Additionally, the Repository charges for farmers/FPO depositors have been reduced to Rs. 5 per MT with maximum Rs. 500/- per e-NWR and Rs. 40(fixed) for e-NNWR for any quantity.

3.2 IMPLEMENTATION OF ONLINE APPLICATION PROCESS FOR REGISTRATION OF WAREHOUSES

Initially the applications for registration were being submitted in physical form as per the format prescribed under the Second Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017. However, the submission and scrutiny of paper-based applications, with a number of attachments, was found to be cumbersome and time consuming. Therefore, in order to fast track the registration process and put in place a simplified and transparent system of registration and its tracking, the Authority has developed an online system of application for registration of warehouses belonging to different categories of applicants. Provision has also been made for other related activities online viz. payment of application fee, application process workflow, allotment of physical inspection to concerned Inspection Agencies (IAs)/Inspecting Officers (IOs), submission of physical inspection report by inspection agency, submission of security deposit and issue of online registration certificate.

The system of online warehouse registration was made effective from 1st November, 2017. As per the new online system all the applications for registration of warehouses with the Authority could be submitted after logging in to the new portal of WDRA, https://wdra.gov.in. Detailed instructions for submission of online registration applications are available on the home page of the Authority. As per the new system, all the applicants for warehouse registration are required to first register at the Authority portal and after getting their login credentials generated, therein sign in at the portal to proceed further with the online submission of applications.

In order to facilitate easy and fast processing of applications belonging to non-individual Warehouse Service Providers (WSPs), the registration has been made a two step process. In the first step, the warehouseman application is submitted and once the warehouseman is approved thereafter the application for registration of all the warehouses under the entity shall be submitted in the next step. The Inspection Agencies (IAs) empaneled by the Authority would also require to onboard themselves by registering at the new portal of the Authority as indicated above and sign in with their login credentials for online allotment of inspections and submission of inspection reports. Earlier, WDRA used to select the Inspection Agency (IA) manually which later selected the Inspecting Officer (IO) to whom inspection gets allocated, based on the load & pendency. Now, the process of selection of the Inspection Agency has been automated which has resulted in reduced lead time for inspections.

3.2.1 DOCUMENTS TO BE UPLOADED IN THE ONLINE APPLICATION

Following documents are required to be uploaded with the online application:

I. Photograph of individual/authorised representative (in case of non-individual entity).

ii. Applicant's proof of identity as required at Fifth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

iii. Standard Operating Procedures (if not following WDRA SOP).

iv. Document in support of net-worth as required under Rule 18 (5) of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

v. Copies of Insurance policies as prescribed under Rule 17 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 (specified as per the circular dated 26.04.2017). For WHM registration, the option is available to submit insurance policies later at the time of Registration of the warehouse.

vi. Lay out Plan of the warehouse(s).
vii. Basic Data Sheet in case of cold storage.
viii. Proof about technical standards under which warehouse (cold storage) was constructed.
ix. List of equipment for assaying goods available at the warehouse.
x. List of equipment for weighing goods available at the warehouse.
xi. Details of equipment for fire safety viz. fire extinguishers/ fire buckets etc.
xii. Documents in support of ownership/ effective control prescribed under First/Sixth Schedule of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017.

3.2.2 OTHER PROVISIONS OF ONLINE APPLICATION SYSTEM FOR WAREHOUSE REGISTRATION

To make it easier for the various users and also to provide for real time monitoring of various processes, some of the provisions made are as under:-

i. Online application system for all category of warehouses i.e. conventional, cold storages and silos.
ii. Online renewal of registration and modification/updation of warehouse/warehousemen. Renewal request has to be submitted at least 90 days prior to expiry date of registration.
iii. Online surrender of registration.
iv. Facility for according registration for a duration (five years or below) as per the validity of Security Deposit.
v. Submission of online inspection reports for conventional warehouses, cold storages as well as silos.
vi. Facility of printing the pdf copy of their inspection reports by the IOs.
vii. Dashboard for the inspection agencies.
viii. Provision of online updation of Associate Authorised Representatives (AARs) by the Authorised Representatives (ARs) of non-individual entity.
ix. Online monitoring of the status of validity of Security Deposit, Godown lease, Insurance policy etc. and alerts to warehousemen before expiry.
x. Provision of online MIS reports relating to registration process and regulatory compliances.
xi. Facility to upload multiple insurance policies for a single warehouse.
xii. Dashboard on pendency of registration application at different levels and real time status of online registrations for effective monitoring.

3.3 NOTIFICATION ON ELECTRONIC NEGOTIABLE WAREHOUSE RECEIPT (eNWR)

It had been experienced that the paper based NWRs were fraught with various risks relating to loss, mutilation, damage, overwriting, fudging etc. and had many limitations towards their negotiability / transferability. Therefore, in order to overcome these risks / constraints and also to enhance the credibility/integrity of the NWRs, electronic Negotiable Warehouse Receipt (e NWR) system through repositories has been introduced under the transformation plan which would facilitate creation and management of the e-NWR ecosystem.

With the prior approval of the Central Government, the Authority notified the Warehousing Development and Regulatory Authority (Electronic Negotiable Warehouse Receipts) Regulations, 2017 on June 29, 2017 concerning regulation of eNWRs.

The Authority has also issued Certification of Registration to the following Repositories for creation and management of e-NWRs:

(a) M/s CDSL Commodities Repository Limited (CCRL) sponsored by M/s CDSL which is a Depository.
(b) M/s National E Repository Limited (NERL) sponsored by NCDEX which is a professionally managed on-line multi commodity exchange.

3.4 ADVANTAGES OF eNWR OVER WAREHOUSE RECEIPT / STOCK RECEIPT

The eNWR is a more secured document adding to the credibility to the concerned warehouse as compared to paper based warehouse receipts / stock receipts. Major advantages of eNWRs, as compared to paper based Warehouse Receipt (WR)/ Stock Receipt, are given in Table 3.8.

Table 3.8

Paper Based WR/ Stock Receipt	eNWR
Can be shared with prospective buyer in a one to onemode only	Help farmers / depositors to have access to a large number of buyers nationwide with better bargaining powers
Cannot be split	eNWRs can be split with obligation to transfer only a part of the commodity
Prone to loss, mutilation, tampering, fudging of information etc.	No possibility of any such eventuality
Inherent difficulties in efficient clearing and trading in a transparent manner	Promotes an efficient clearing, settlement and delivery system with transparency in trading of agricultural produce
Difficult to share vital information of the WR with multiple stake holders	Easy to share vital information of the WR with multiple stake holders like bankers, commodity exchanges, government etc.
No uniformity of information in the receipt	Standard format as prescribed under the Act and Regulations
Not regulated	Regulated by WDRA (a Statutory Authority)
Assaying is not mandatory	Reporting the quality of goods in eNWR is mandatory
Risk of issuing of NWR without receiving goods	Possibility ruled out
Risk of issuing of duplicate NWR without following the procedure	Not possible
Fraudulent overstatement of the value of goods is possible	"Agmark.net" prices are retrieved
No monitoring and surveillance	Regularly monitored by WDRA
Problems in valid transferability of goods in case of transfer/ endorsements due to trades without legal negotiability to the warehouse receipts.	Being electronic in nature multiple transfers are easy and with due backup of W(D&R) Act 2007
Higher litigations in case of non - regulated warehouses	Litigation shall be greatly reduced

3.5 MANDATORY ISSUANCE OF eNWR BY REGISTERED WAREHOUSES

Rule 27 of the Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 provides that "With effect from such date as may be notified by the Authority, no warehouseman shall issue any negotiable warehouse receipt in physical form, and shall register with one or more repositories registered with the Authority for issuing negotiable warehouse receipts in electronic form".

Pursuant to this, the Authority has notified that with effect from August 1, 2019, no warehouseman shall issue any negotiable warehouse receipt in physical form and, shall get on-boarded with one or more repositories registered with the Authority and shall issue negotiable warehouse receipts only in electronic form.

3.6 REGISTRATION OF WAREHOUSES

Paper based application for registration of warehouses has been dispensed with after the launch of online registration of warehouses from November 1, 2017. After resolving the issues emerging out in the initial stage and after incorporating the feedback received from the users, the process has picked up and is quite stabilized now.

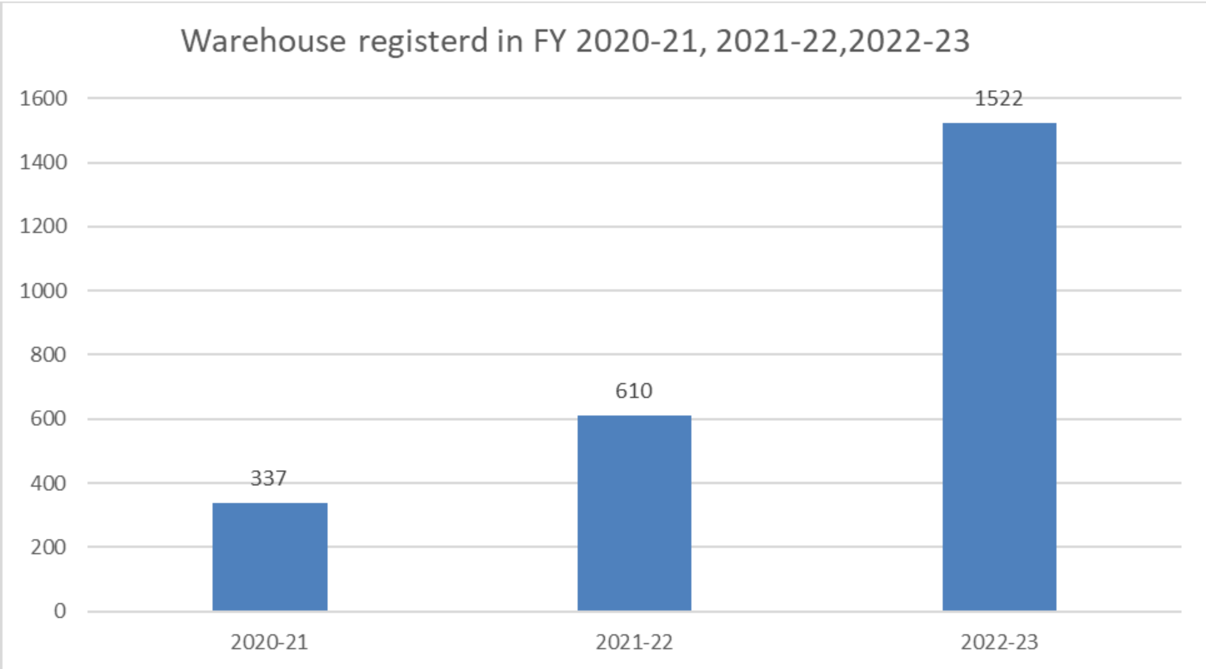
On average, WDRA has been registering 386 warehouses annually which increased to 610 warehouses in 2021-22. Several measures taken by WDRA helped in significant increase in the number of warehouses registered to 1522 in 2022-23. This is about 150% increase on YoY basis. The entity wise registration numbers are given below:

Table: 3.9 Entity wise details of Warehouses registered during 2022-23

Sl. No.	Type of Entity	No. of warehouses	Capacity (in lakh MT)
1	Company	86	4.61
2	Individual	310	17.20
3	PACS	82	0.13
4	Partnership Firm	49	4.22
5	PSU	174	7.08
6	PSU-SWC	821	95.22
	Total	**1522**	**128.46**

Progress of warehouses registered during FY 2020-21, 2021-22 and 2022-23 is given as under:

Figure: 3.1



Out of the warehouses registered by the Authority since inception i.e. 2011-12, 3855 warehouses with an aggregate capacity of 294 lakh MT remained active as on 31.03.2023.

The State-wise and year-wise details of registration of warehouses and warehouses with active registration as on 31.03.2023 are as follows:

Table 3.10

S. No	State	No. of warehouses registered												Cumulative Registration	Active as on 31.03.2023
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-2023		
1	Andhra Pradesh	45	16	15	19	09	00	03	20	28	08	24	67	254	150
2	Assam	00	03	01	00	00	00	01	01	00	00	02	02	10	5
3	Bihar	00	00	02	00	02	01	02	04	05	06	28	34	84	71
4	Chhattisgarh	00	01	00	00	00	00	00	00	00	05	33	70	109	108
5	Chandigarh	00	00	00	00	00	00	00	00	00	01	00	00	01	01
6	Delhi	00	00	00	00	00	00	00	00	00	01	00	01	02	02
7	Gujarat	03	05	02	10	145	22	85	61	53	55	43	41	525	164
8	Goa	00	00	00	00	00	00	00	00	00	01	00	00	01	01
9	Haryana	15	00	00	00	08	00	02	08	06	04	14	110	167	135
10	Himachal Pradesh	01	00	00	00	00	00	00	00	00	00	03	00	04	03
11	J&K												01	01	01
12	Jharkhand	00	00	01	00	00	00	00	01	00	01	01	12	16	15
13	Karnataka	00	14	01	03	19	13	09	06	02	04	06	29	106	57
14	Kerala	11	01	08	01	00	01	03	00	03	06	02	02	38	11
15	Madhya Pradesh	17	20	10	53	153	102	41	197	66	46	44	374	1123	751
16	Maharashtra	22	14	00	08	56	40	35	66	32	32	30	218	553	303
17	Nagaland	00	00	00	00	00	00	00	00	00	00	01	00	01	01
18	Odisha	01	00	00	00	00	00	00	02	00	03	16	42	64	63
19	Punjab	04	09	00	01	00	00	00	08	00	05	15	02	44	27
20	Puducherry	01	00	00	00	00	00	00	00	00	00	00	00	01	01
21	Rajasthan	48	04	14	10	116	28	67	59	46	35	148	112	687	327
22	Tamil Nadu	52	00	14	128	71	05	03	126	757	81	77	222	1536	1270
23	Telengana	00	00	00	00	02	00	07	18	02	06	23	78	136	119
24	Tripura	00	00	00	00	00	00	00	01	00	00	00	0	01	01
25	Uttarakhand	00	00	00	00	00	00	00	00	00	05	01	05	11	11
26	Uttar Pradesh	20	05	00	01	06	01	02	27	05	30	80	94	271	227
27	West Bengal	00	00	00	00	01	01	01	02	00	02	19	06	32	30
	Grand Total	**240**	**92**	**68**	**234**	**588**	**214**	**261**	**607**	**1005**	**337**	**610**	**1522**	**5778**	**3855**

The entity-wise and year-wise details of warehouses registered and warehouses with active registrationas on 31.03.2023 are given as under in the table 3.11

Table 3.11

Entity	Total warehouses registered												Cumulative Registrations	Total active as on 31.3.2023
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		
CWC	135	25	15	3	2	5	14	84	21	81	104	28	517	356
SWCs	87	28	9	1	16	44	0	37	59	01	218	821	1321	1136
Private	18	26	14	85	500	163	246	389	202	171	211	445	2470	1149
PACCS/FPOs	0	13	30	145	70	2	1	97	723	84	77	82	1324	1069
APMC	0	0	0	0	0	0	0	0	0	0	0	146	146	145
Total	**240**	**92**	**68**	**234**	**588**	**214**	**261**	**607**	**1005**	**337**	**610**	**1522**	**5778**	**3855**

Out of the above 3855 active warehouses, 62 are cold storage

3.7 PROGRESS OF REGISTRATION OF WAREHOUSES BELONGING TO PACCS

During the year under report considering the interest shown by the Registrar of Cooperative Societies (RCS), Government of Tamil Nadu & other States, special drive was undertaken to register the "net worth positive PACCS" by organising awareness camps, registration camps, Master Trainers Programs, etc. As a result during 2022-23, 82 warehouses belonging to PACCS were registered rendering the total registered capacity to 2.22 lakh MT. The interest shown and the support provided by the RCS, Additional RCS and various Joint Registrars of Cooperative Societies, Governments of Tamil Nadu, UP & AP is laudable and praiseworthy.

3.8 ONLINE RENEWAL OF REGISTRATION OF WAREHOUSES

After successfully implementing online registration system, the online processes for renewal of registration, modification of registration certificate and updation of various regulatory information pertaining to the warehousemen / warehouses, have been developed and made operational from March 19, 2018. No paper based i.e. physical application, is being accepted for the purpose of renewal of registration, modification of registration certificate and updation of regulatory information pertaining to warehousemen/warehouses from this date onwards and all such applications are being made only online. Vide circular number No. WDRA/2018/1-3/Tech- 81 Dated 20.01.2020, it has been emphasized that the WSP/warehouseman will need to apply for renewal of registration three months (90 days) prior to the expiry of registration to retain the same registration number. In case the time limit of 90 days is not adhered to and the remaining period• of registration is less than 90 days then the warehouseman will need to submit application for fresh registration of that warehouse. In such an event the old registration number of the warehouse will need to be entered in relevant column in the online application.

3.9 CERTIFICATION OF FCI WAREHOUSES

WDRA has undertaken certification of FCI owned warehouses, wherein, the infrastructural standards of the FCI warehouses was inspected by WDRA. The warehouses which were found to be satisfying WDRA norms were certified. Till 31.08.2023, 551 number of FCI warehouses have been certified by WDRA.

The stock stored in FCI certified warehouses and CWC/SWC registered warehouses which are hired by FCI is given below:

TABLE 3.12

Food grain stored in FCI certified warehouses (as on 31.03.2023)	Food grain stored in CWC warehouses registered with WDRA and hired by FCI (as on 31.03.2023)	Food grain stored in SWC warehouses registered with WDRA and hired by FCI (as on 15.08.2023)	Grand Total
8316852.625 MT	1890990.888 MT	3535382 MT	13743225.51 MT

3.10 MONITORING AND SURVEILLANCE OF WAREHOUSES

In order to ensure regulatory compliance of registered warehouses, an efficient monitoring and surveillance system is the basic requirement. Keeping this in view, the Authority has established an inspection system for registered warehouses with following key objectives:

i. To ensure that the infrastructure, operational procedures and other provisions prescribed under the Warehousing (Development and Regulations) Act, 2007 the rules and regulations, and those as checked by the Inspection Agencies (IAs) at the time of registration of warehouses are met and are subsequently followed by the registered warehouses.

ii. To protect the integrity of negotiable warehouse receipts.

Besides the on boarded Inspecting Officers (IOs) of the empanelled Inspection Agencies (IAs), officers of the Authority are also deputed from time to time to inspect some of the warehouses under certain special circumstances.

3.11 GUIDELINES ON EMPANELMENT OF INSPECTION AGENCIES AND INSPECTION OF WAREHOUSES

The Authority has developed comprehensive guidelines for empanelment of Inspection Agencies and inspection of warehouses. The following eligibility criteria have been specified for the selection/ empanelment of inspection agencies as per these guidelines:

1. The applicant must meet all of the following conditions in order to be considered for empanelment as an inspection agency –

a) The applicant must be a fit and proper person.

b) The applicant should have conducted inspections for a minimum period of three years.

c) The applicant should have conducted a minimum of ten inspections/ audits in the previous financial year.

d) The applicant should have conducted a minimum of thirty inspections/ audits / certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage and processing, food safety in the last three financial years.

e) The applicant should have a minimum of three Inspecting Officers qualified to inspect warehouses and warehousemen as per the following requirements:

i. A minimum graduate degree in science (including engineering and technology graduates), agriculture or allied sciences.

ii. Have experience of at least five years in one or more of the following fields – storage, assaying, inspection or testing of agricultural / non-agricultural commodities, warehousing, logistics, and supply chain management.

iii. Have conducted at least five inspections/audits/certifications of warehouses, firms and entities engaged in warehousing, logistics, commodity management, food storage, processing and food safety.

iv. Should have good IT skills and conversant with working on online reporting system including email, internet etc.

v. Should be preferably a trained and licensed assayer.

f) The applicant should have offices in at least two of the following zones.

i. North (Including Chandigarh, Haryana, Himachal Pradesh, NCT Of Delhi, Jammu & Kashmir, Punjab, Uttarakhand, Uttar Pradesh)

ii. South (including Andaman & Nicobar Islands, Andhra Pradesh, Karnataka, Kerala, Lakshadweep, Puducherry, Tamil Nadu, Telangana)

iii. East (including Arunachal Pradesh, Assam, Bihar, Jharkhand, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Sikkim, Tripura, West Bengal)

iv. West (including Dadra & Nagar Haveli, Daman & Diu, Goa, Gujarat, Maharashtra, Rajasthan)

v. Central (including Chhattisgarh, Madhya Pradesh)

3.12 EMPANELMENT OF INSPECTION AGENCIES

After following a transparent process of inviting applications, its scrutiny and shortlisting of eligible organizations, nine inspection agencies were shortlisted for empanelment as an inspection agency with the

Authority to undertake physical (pre-registration) inspections, general inspection, surprise / stock inspection and any other type of inspection defined in the empanelment guidelines. These empanelled inspection agencies have adequate number of inspecting officers who fulfill the eligibility criteria specified by the Authority. The entire process of allocating inspection to the inspection agency and the inspecting officer is made online. The inspection reports are also filled and submitted online for different types of inspections i.e. for conventional warehouses, silos and cold storages and can be submitted from the site of inspection itself. This has drastically reduced the time taken in the inspection of warehouses which have applied for WDRA registration.

DETAILS OF THE EMPANELLED INSPECTION AGENCIES ARE GIVEN AS UNDER:

1) True Quality Certifications Private Limited, 210, Sai Ram Plaza 63 Mangal Nagar, Bhawarkuan AB Road, Indore – 452001.
2) One Cert International Private Limited, H-08, Mansarover Industrial Area, Mansarovar, Jaipur-302020, Rajasthan.
3) NABARD Consultancy Services Private Limited, 24, Rajendra Place, NABARD Tower, New Delhi – 110025.
4) TQ Services Limited, SBU Quality Services Splendid Towers 6th Floor, H. No. 1-8-364, 437, 438 & 455 S.P. Road, Begumpet, Hyderabad – 500016.
5) National Productivity Council, Utpadakta Bhavan, 5-6, Institutional Area, Lodi Road, New Delhi – 110003.
6) Synergy Technofin Pvt. Ltd., B231, First Floor, Greater Kailash Part-1, New Delhi-110048
7) BUREAU VERITAS 72, Business Park, Ground Floor, Marol Industrial Area Cross Road, "C" MIDC, Andheri (East), Mumbai, Maharashtra 400093
8) SGNG & Associates, A-15/32, LGF, Vasant Vihar, New Delhi-110057

Keeping in view the requirement of increased number of inspections of warehouses, the Authority has initiated process for empanelling additional inspection agencies.

3.13 PAYMENT OF FEE TO THE INSPECTION AGENCIES

The Authority pays the following fees to the Inspection Agencies for conducting various types of inspections:

TABLE 3.13

Type of Inspection	Fee per inspection for different capacity of warehouses (All inclusive)		
	Up to 10,000 Ton (In Rs)	Over 10,000 Ton -25,000 Ton (In Rs)	Above 25,000 Ton (In Rs)
Physical inspection	10,000	12,500	15,000
General inspection	12,000	17,000	25,000

Note:

1) The Authority shall provide Rs 2,500 extra for warehouse located in the North-eastern States.
2) If the general or surprise inspection consists of only one of the following: (a) physical inspection, or (b) stock inspection, rates for physical inspection given in this table shall be applicable for payment to the inspection agency.

3.14 TRAINING OF INSPECTING OFFICERS AND NEW IOS ADDED DURING 2022-23

Periodic training of the Inspecting officers of the empanelled Inspection Agencies is important to apprise them of the updates in inspection systems/specifications/ financial & other requirements, to ensure minimum competency levels /standards of performance of the Inspecting Officers; provide feedback on inspection services rendered and also to have uniformity of inspection /reporting methodology by all the empaneled Inspection Agencies (IAs).

In the FY 2022-23, WDRA conducted 1 training programme for 64 Inspection officers of the 8 empaneled Inspection Agencies.

Further, in view of the increased inflow of the applications for registration of new warehouses, enhanced need for monitoring of the performance of registered warehouses, spread of the geographic distribution of the warehouses to small towns & remote areas etc, and to ensure better efficiency, additional 22 inspecting officers of all the 8 empanelled Inspection Agencies were added during the FY 2022-23. WDRA has 130 active Inspecting Officers on its panel as on 31st March 2023.

3.15 STOCK INSPECTION OF WAREHOUSES

In addition to the pre-registration physical inspection of warehouses, the Authority also conducts stock inspection of the warehouses which are issuing large number of e-NWRs. IOs with requisite qualifications and experience of carrying out quantitative and qualitative audit/inspection of agricultural commodities in warehouses, as per the details received from respective IAs, were identified to carry out stock inspection of warehouses. In addition, officers of the Authority were also deputed to conduct the stock inspection, particularly, with respect to the warehouse where the surprise stock inspection was to be conducted at very short notice. During the year 2022-23, 775 numbers of stock inspections of warehouses were conducted.

Stock inspection at Origo Commodities India Pvt Ltd Balaji Seed Processing Unit Warehouse on 13 April 2022

3.16 REGISTRATION OF REPOSITORIES WITH THE WDRA

The Authority has engaged two Repositories namely CDSL Commodity Repository Ltd. (CCRL) sponsored by M/s Central Depository Services Ltd. (CDSL) and National e- Repository Ltd. (NeRL) sponsored by M/s National Commodity and Derivatives Exchange NCDEX for creation and management of electronic Negotiable Warehouse Receipts (e-NWRs). Core services provided by these repositories are as under:

- Enabling safe and accurate creation, maintenance and cancellation of electronic records for eNWR / eNNWR, based on valid authorisation by the account holder.
- Ensure Confidentiality, Integrity, & Availability of all Information related to e-NWR.
- Enabling the transfer, pledge or removal of the pledge, e-auction of eNWR.
- Enabling delivery of goods in part or full, underlying the eNWR / eNNWR, through the warehousemen.

The Repository system became effective from September 26, 2017. The Authority also issued "Guidelines on Corporate Governance for the repositories registered for creation and management of Electronic Negotiable Warehouse Receipts" on April 23, 2019. A total of 64462 eNWRs were issued by these repositories during the year 2022-23 as per the details given below:

TABLE 3.14

Repository	Exchange	Non Exchange	Total
NERL	46909	11748	58657
CCRL	4290	1515	5805
Total	51199	13263	64462

TABLE 3.15 PERFORMANCE OF THE REPOSITORIES DURING THE YEAR 2022-2023

Sl. No.	Particulars	Name of the Repository		Total
		NERL	CCRL	
1.	No. of e-NWRs issued	58657	5805	64462
2.	No. of warehousessuing e-NWR	395	103	498
3.	Number of new are houses on-boarded on repository	153	73	226
4.	Number of Depositor/ Client accounts opened	1840	548	2388
5.	No. of RPs added	4	10	14
6.	No. of pledgee (Banks/Fls) on-boarded on repository	14	32	46
7.	Quantity of stocks deposited against e-NWRs (in lakh MT)	6.67	0.87	7.54
8.	Value of stocks deposited against e-NWRs (Rs. in crore)	4430.1	41.69	4471.79
9.	Pledge/ Loan against e-NWRs (Rs. in crore)	2250.28	191.83	2442.11

3.17 INTEGRATION OF E-NWR WITH E-NAM PLATFORM

e-NAM is a web based platform in regulated APMC markets to promote online trading, digitization of entire functioning of markets, wherein the produce of e-NAM members brought to market is put on e-NAM platform for trading by the member and payment made after finalization of trade. It also includes activities of gate entry, lot management, bidding, generation of e-sale agreement and e-payment etc. Further to facilitate assaying of commodities for trading on e-NAM, common tradable parameters have been developed for 150 agriculture commodities.

The Authority has closely worked with the Department of Agriculture and Farmers Welfare for integration of e-NWR system with e-NAM, so that the farmers/holders of an e-NWR issued by a registered warehouse can sell their underlying stocks on e-NAM platform and have better price discovery. The registered warehouse is required to be declared as a market sub-yard by the State authority for trade on particular e-NAM APMC market.

For this purpose, an IT interface has been built between repository (CCRL and NERL) and e-NAM platform, to permit to push request of eNWR holders for placing a bid on e-NAM platform on a particular day. The request will have all necessary information viz quantity/quality of commodity, eNWR details, eNWR holder details, expected price, bank account details of seller, etc. Once bid is finalized and accepted by seller/e-NWR holder, buyer who is a member of e-NAM shall make e-payment with e-NAM within specified time of two days. The e-NAM system after deducting its charges will remit amount to seller/eNWRs holders account. The e-NAM will also send message to repository to transfer eNWR to the buyer. (Buyer should have client account with repository or shall open account with any of the repository for transfer of e- NWR in his account).

In this arrangement, a farmer/e-NWR holder need not to move his produce to APMC mandi and can sell his produce using e-NWR only from the warehouse itself. This will allow him to wait for better prices and not required to sell his produce immediately.

About 60 warehouses in Andhra Pradesh, Rajasthan and Telangana have been declared as market sub-yard to facilitate e-NWR holder of those warehouses to trade on e-NAM platform of respective APMC mandi. Government of Haryana, under the Haryana Agricultural Produce Markets (Amendment) Act, 2020 dated March 31, 2020 has notified that a warehouse/silos/cold storage registered with Warehousing Development and Regulatory Authority under the provisions of Warehousing (Development and Regulation), Act, 2007 (Central Act 37 of 2007) shall be a deemed market sub-yard and the operator of such warehouse/silos/cold storage shall be a deemed licensee for the purpose of this Act.

3.18 CAPACITY BUILDING PROGRAMME IN THE WAREHOUSING SECTOR

For capacity building in the warehousing sector, training programs for the warehousemen of the registered warehouses are being regularly organized by the Authority through various Training Partner institutions. Besides, awareness programs for farmers/traders/millers on Warehousing (Development and Regulations) Act, 2007 as well as about the benefits of the Negotiable Warehouse Receipt System are also carried out regularly. These programs were also organized during 2022-23 as per the following details.

3.18.1 AWARENESS PROGRAMS FOR FARMERS ON WAREHOUSING (DEVELOPMENT AND REGULATION) ACT, 2007 AND BENEFITS OF NWR/E-NWR SYSTEM

During the year 2022-23 the Authority organized 258 one-day awareness programs on the "benefits of NWRs system" among farmers, traders, millers, etc. in 18 States for 12992 participants as compared to 177 programmes in 12 states for 8874 participants in 2021-22. These awareness programs were organized through various expert institutions like CWC, CCSNIAM Jaipur, ICM Bhopal, URICM Gandhinagar, ICM Madurai, ICM Hyderabad, RICM Chandigarh, Madhusudan ICM Bhubaneswar, IGICM Lucknow, UAJ, Jodhpur, VMNICM Pune and NICM Chennai and Details of awareness programs organized during 2022-23 are given below:

TABLE 3.16

Sl. No.	Institute's Name	No. of programmes conducted	No. of Farmers/ Traders / Millers participated
1.	Chaudhary Charan Singh National Institute of Agricultural Marketing, (CCS NIAM), Jaipur	22	1056
2.	Central Warehousing Corporation (CWC), Delhi	20	1005
3.	Institute of Co-operative Management (ICM), Bhopal	09	450
4.	Institute of Co-operative Management (ICM), Hyderabad	32	1571
5.	Institute of Co-operative Management (ICM), Madurai	27	1350
6.	Indira Gandhi Institute of Co-operative Management (IGICM), Lucknow	33	1678
7.	Natesan Institute of Co-operative Management (NICM), Chennai	5	250
8.	NIPHM, Hyderabad	5	250
9.	Regional Institute of Cooperative Management (RICM), Chandigarh	31	1561
10.	Udaybhansinhji Regional Institute of Cooperative Management (URICM), Gandhi Nagar	20	1040
11.	DGICM Nagpur	01	47
12.	ICM, Dehradum	05	241
13.	ICM, Guwahati	03	151
14.	ICM, Patna	08	435
15.	ICM, Thiruvantapuram	05	250
16.	MICM, Bhubaneshwar	07	350
17.	RICM, Bangalore	12	647
18.	Agriculture University of Jodhpur	05	253
19.	VMNICM, Pune	08	407
	Grand Total	**258**	**12992**

The progressive achievement under this activity since the inception of the Authority is as given in the table below. In all 1428 programs have been organized and 71516 farmers have participated in them.

TABLE 3.17

Sl. No.	Year	No. of programmes conducted	No. of Farmers/ Traders / Millers participated
1.	2011–12	04	200
2.	2012–13	96	4800
3.	2013–14	138	6900
4.	2014–15	85	4250
5.	2015–16	95	4750
6.	2016–17	98	4900
7.	2017–18	97	4850
8.	2018–19	114	5700
9.	2019–20	115	5750
10.	2020–21	151	7550
11.	2021–22	177	8874
12.	2022–23	258	12992
	Total	**1428**	**71516**

3.18.2 TRAINING OF WAREHOUSEMAN / WAREHOUSE MANAGERS

In order to enhance the capacity of the warehouse managers in running the warehouses effectively and efficiently, the Authority has been organising 5 days training program for the warehouse managers of the registered warehouses through its identified partner training institutions. During the training programs, the warehouse managers are apprised in detail about the aims, objectives & salient features of the Warehousing (Development and Regulation) Act, 2007, purpose and procedure of accreditation of warehouses, registration of warehouses, scientific storage of agricultural commodities, insect pest management, warehousing management, financing of negotiable warehouses receipts and insurance of warehouses and goods.

A field visit to a nearby registered warehouse is also arranged for practical demonstration of grading of agricultural commodities, sampling and preservation of stocks stored in the warehouse. On successful completion of training, a certificate of participation is given to the participants.

During 2022-23, 17 training programs were organized through the Agricultural University, Jodhpur (AUJ), CCSNIAM Jaipur, NIPHM, Hyderabad, NCCT New Delhi and NCDC LINAC Gurugram in which 715 warehouse managers of registered warehouses were trained as detailed below.

TABLE 3.18

Sl. No.	Name of the Institution	Number of programs organized	Number of warehouse managers trained
1.	CCs NIAM, Jaipur	3	170
2.	NIPHM, Hyderabad	2	41
3.	NCCT New Delhi	9	396
4.	NCDC-LINAC Gurugram	2	68
5.	AUJ	1	40
	Total	**17**	**715**

The progressive achievement under this activity since inception of the Authority is as follows wherein 111 training programmes with a total of 3844 participants have been organized upto the year 2022-23:-

TABLE 3.19

Sl. No.	Year	Number of the Institution	Number of programs organized	Number of participants
1.	2011–12	NIAM, Jaipur	02	65
2.	2012–13	Dr. MCR Institute, Hyderabad; and NIAM, Jaipur	04	131
3.	2013–14	Dr. MCR Institute, Hyderabad, NIAM- Jaipur; and CWC, Hapur	11	414
4.	2014–15	IGMRI, Hapur	10	354
5.	2015–16	CCSNIAM, Jaipur (03) and CWC, IGMRI, Hapur (01)	04	96
6.	2016–17	CWC, IGMRI, Hapur (04) and CCSNIAM, Jaipur (04)	08	211
7.	2017–18	CWC, IGMRI, Hapur (03) and CCSNIAM, Jaipur (02)	05	127
8.	2018–19	CWC (04), CCS NIAM (05)	09	265
9.	2019–20	CWC (04), CCSNIAM (08) and NCCT (02)	14	455
10.	2020–21	CWC (01), CCSNIAM (02), NCCT (08) and NCDC LINAC (03)	14	526
11.	2021–22	CWC (02), CCSNIAM (03), NCCT (05) and NCDC LINAC (03)	13	485
12.	2022–23	CCS NIAM (03), NIPHM (2), NIPHM (2), NCCT (9), NCDC, LINAC (02) and AUJ (01)	17	715
	Total		**111**	**3844**

3.18.3 ASSAYERS TRAINING PROGRAMME

WDRA has also started Assayers Training Programmes (ATPs) to gradually develop a trained cadre of personnel conversant with assaying techniques. This has been done based on feedback from the warehousing sector. 05 Assayers Training programs were conducted during year 2022-23 through ICM, Madurai benefitting around 117 participants.

3.19 ORGANIZATION OF OUTREACH PROGRAMMES, SEMINARS AND EXECUTION OF MOUs

3.19.1 OUTREACH PROGRAMMES

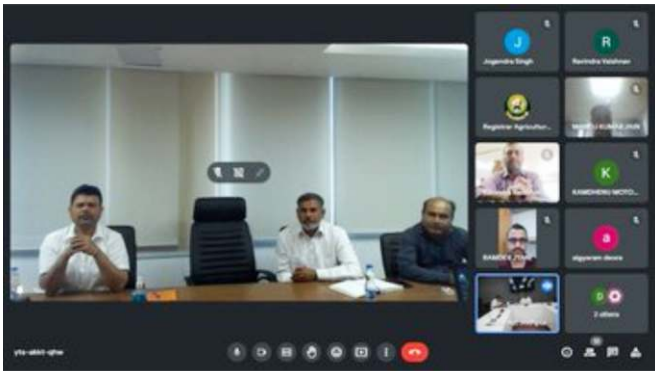
Many outreach programs were conducted all over India to disseminate the image of WDRA far and wide. Glimpses of a few are given below:

(i) During the outreach program held on 10.03.2023 at the Acharya NG Ranga Agricultural University, Guntur on 10.03.2023, the first PACS in Andhra Pradesh to issue e-NWRs was acknowledged by Chairman, WDRA

(ii) A training cum awareness camp for PACCS warehouses was organised by WDRA on 04.03.2023 at Agra (Uttar Pradesh).

(iii) WDRA in collaboration with NIPHM Hyderabad has conducted a one day Farmer Awareness Programme for farmers, traders and millers at Jammikunta, Karimnagar district, Telangana on 22-07-2022.

iv) WDRA in collaboration with Agriculture University, Jodhpur conducted a 5 days online capacity building programme for the warehouse personnel. This program was inaugurated by Shri Arun Kumar Shrivastava, Member, WDRA.



(v) WDRA in collaboration with RICM Bangalore conducted a One Day Farmer Awareness Programme at Karnataka Central Cooperative Bank Ltd. Hubballi Branch, Hubballi, Dharwad District, Karnataka, On 01-02-23.

(vi) WDRA in collaboration with CW-Miraj (G) conducted a one day Farmer Awareness Programme at Warna Sanskrutik Hall, Market Yard Vasant Colony, Sangli Maharashtra, On 05-12-2022.

(vii) Sh. Mukesh Kumar Jain, Member, WDRA attended a state level function of Co-operation Department of Tamil Nadu on 19-11-2022 and handed over cheques to borrowers who availed loans against e-NWRs through PACCS.

(viii) WDRA in collaboration with Institute of Cooperative Management (ICM Bhopal) conducted One day Farmer Awareness Programme at Nalkheda Aagarmalwa District, Madhya Pradesh on 20-10-2022.

(ix) WDRA in collaboration with ICM Thiruvananthapuram conducted One day Farmer Awareness Programme at Pappinivattom Service Cooperative Bank Auditorium, Thrissur District, Kerala on 07-10-2022.

(x) WDRA in collaboration with Madhusudan Institute of Co-operative Management (MICM) Bhubaneswar conducted One day Farmer Awareness Programme at RMC Kamakshyanagr, Dist. Dhenknal, Odisha on 29-07-2022.

(xi) WDRA in collaboration with NIPHM, Hyderabad has conducted Warehouseman Training Programme (WTP) from 22.08.2022 to 26.08.2022 for APSWC, TSWC and private warehouses registered with WDRA.

(xii) WDRA in collaboration with D.N.S RICM Patna conducted One day Farmer Awareness Programme at Bihar State Warehouse Corporation, Hazipur on 24-08-2022.

(xiii) ICMR, Madurai conducted five days Assayers Training Programme from 11th July to 15th July, 2022.

3.19.2 EXECUTION OF MOUS WITH AGRICULTURE UNIVERSITIES

It is important for WDRA to jointly work with organisations which are engaged in improving agriculture and farmers' income throughout the country. Towards this end, WDRA signed MoUs with some important Agriculture Universities summarised as under

i) MoU with Agriculture University Jodhpur, Rajasthan on 19.12.2022.
ii) MoUs with Agriculture Universities Kanpur & Jobner on 31.03.2023

iii) WDRA and Tamil Nadu Agricultural University, Coimbatore signed an MoU on 23.03.2023 in WDRA, New Delhi.

iv) WDRA and Sardar Vallabh Bhai Patel University of Agriculture and Technology, Meerut signed an MoU on 23.03.2023 in WDRA Office, New Delhi.

v) WDRA and Agriculture University, Banda, Uttar Pradesh signed an MoU on 23.03.2023 in WDRA Office, New Delhi

CHAPTER- IV

PLEDGE FINANCING

4.1. INTRODUCTION

As envisaged in the statement of objectives of the Warehousing (Development and Regulation) Act, 2007, WDRA is striving to promote pledge finance against e-NWR among various stakeholders viz. farmers, traders, banks etc. Presently, eNWR is the only negotiable warehouse receipt in the country. The W(D&R) Act, 2007, mandates that only WDRA registered warehouses in the country can issue NWRs. Various legal protections are extended to the holders of the instrument. WDRA is mandated to protect the interest of depositors and also to improve fiduciary trust among the stakeholders.

4.2 INTEREST SUBVENTION SCHEME

Govt. of India has extended the benefit of interest subvention to small and marginal farmers having Kisan Credit Card (KCC) for a period of up to six months after harvest, if the produce is stored in warehouses accredited with Warehousing Development Regulatory Authority (WDRA) against negotiable warehouse receipts (NWRs), at the same rate as available for crop loans/ working capital loans (i.e., 7%). This scheme can benefit the farmers with KCC accounts in getting post-harvest credit against e-NWR and to manage their liquidity issues.

4.3 PLEDGE CREATION ON REPOSITORY SYSTEM

The process of pledge creation on repository system is as under:-

- Depositor goes to WDRA registered warehouse for depositing commodity.
- After assaying of stocks warehouseman accepts the stock for deposit.
- Warehouseman issues eNWR/eNNWR to the Depositor.
- Depositor submits loan requisition to Bank.
- Bank seeks confirmation of details mentioned in eNWR from the warehouseman.
- After confirmation from warehouseman, bank marks digital lien on eNWR.
- Bank disburses loan to depositor.

4.4 ON BOARDED BANKS

Details of the number of banks/financial institutions on boarded on WDRA's repositories (NERL/CCRL or on both) are given below:

Table 4.1 Number of banks/FIs On boarded on WDRA's Repositories

S. No	Category	Total No. of banks	No. of banks on-boarded	No. of banks to be on-boarded
1	Public Sector Banks	12	11	1
2	Pvt. Sector Banks	21	12	9
3	Regional Rural Banks	43	4	39
	Total	**76**	**27**	**49**

4.5. OUTREACH PROGRAMMES TO PROMOTE PLEDGE FINANCE

To popularize and spread awareness about e-NWR, various outreach programmes were conducted by WDRA officials in different parts of the country.

(i) A SEMINAR ON 'eNWR - AN EFFECTIVE TOOL FOR PROMOTING PLEDGE FINANCING'.

At India Habitat Center, New Delhi on 31.10.2022 to mark the culmination of WDRAs' Foundation Day celebration. Shri Sudhanshu Pandey, then Secretary (DFPD) graced the occasion as chief guest and he urged all the stakeholders to put in collective efforts for improving the warehousing sector.

Shri Sudhanshu Pandey, Secretary (DFPD) graced the occasion as Chief Guest.

The seminar was well-attended by representatives from DFPD, various Ministries and Government bodies including PSUs working in agriculture/warehousing/logistics/financing, repositories, commodity exchanges, commodity boards, banks, industry organisation, training and inspection agencies of WDRA, warehousemen and media personnel. WDRA also gave awards to State Warehousing Corporations, Public and Private Banks, Marketing Boards and warehousemen in recognition of their role in promoting pledge finance throughout the country.

Sh. Harpreet Singh and Sh. Mukesh Kumar Jain, Members, WDRA participated in the panel discussion during the seminar along with MDs of CWC, TNWC, CCRL, NERL, NCML, CGM SBI and Product Head ICICI.

The seminar was attended by officers from Union Govt, Regulatory Bodies, Central Govt Organizations, Public & Private Sector Banks and representatives from Warehousing Corporations, Repositories, Commodity Exchanges, Commodity Boards, Industry Chambers, warehousemen

(ii) **OUTREACH PROGRAMME AT TIRUPPUR DISTRICT, TAMIL NADU:** Outreach program was conducted on 20.04.2022 in Tiruppur district with all stakeholders. 95 participants from State Agriculture Department, Agri marketing, co-operative, Deputy Registrars, PACS, Banks, FPOs, Traders, WHMs, CWC, SWC, and repositories attended this session. Member, WDRA Shri Mukesh Kumar Jain informed importance and benefits of eNWR system and pledge finance through eNWR.

Member, WDRA Shri Mukesh Kumar Jain met Director, Agri Business Management, Tamil Nadu Agricultural University on 20-04-2022 and discussed various aspects related to WDRA, eNWR ecosystem, post harvest management issues and agri warehousing. Various issues such as impact of eNWR on rural finance, participation of FPOs in warehousing, modification of curriculum to include functions of WDRA, repository system and eNWR were also discussed.

(iii) Outreach programme at Bikaner: Shri Mukesh Kumar Jain, Member, WDRA had visited CWC warehouse-II in Bikaner, Rajasthan on 29-04-2022. Warehouse Manager Shri Amar Yadav detailed on warehousing operations to WDRA officers

Outreach program was conducted on 29-04-2022 at SK Rajasthan Agriculture University, Bikaner with all stakeholders. 50 participants from Swami Keshwanand Rajasthan Agriculture University, SBI, PNB, HDFC, Yes Bank, Baroda Rajasthan Kshetriya Gramin Bank, traders, WHMs, CWC, SWC and repositories attended this session. Member, WDRA Shri Mukesh Kumar Jain informed them about the importance and benefits of eNWR system and pledge finance through eNWR.

(iv) Outreach programme at Morena, Madhya Pradesh: Shri Mukesh Kumar Jain, Member WDRA visited a registered warehouse in Morena, Madhya Pradesh on 06-05-2022.

(v) An outreach program was conducted on 06-05-2022 in Morena, Madhya Pradesh with all stakeholders. 52 participants from CBI, Punjab and Sindh Bank, HDFC, IOB, Lead Bank Manager, WHMs, CWC, FPOs and Repositories attended this session. Member, WDRA Shri Mukesh Kumar Jain informed importance and benefits of e-NWR system and pledge finance through e-NWR.

(vi) A Conference on digital financing against eNWRs was organised in the NABARD Head Office, Mumbai on 13-01-2023.

4.6 MEETINGS WITH BANKS

WDRA has been directly interacting with banks to persuade them to usher in more post-harvest finance against digital warehouse receipts i.e., the eNWR issued by WDRA registered warehouses. Various meetings were held with many banks including SBI, PNB, Bank of Baroda, ICICI, HDFC, Yes Bank, Central Bank of India, UCO Bank, Punjab & Sind Bank, Karnataka Bank and Karur Vysya Bank etc. to promote pledge finance against eNWRs.

4.7 MOU WITH BANKS

WDRA and SBI exchanged MoU to promote pledge finance against eNWRs in the country on 13.01.2023.

WDRA and Punjab National Bank(PNB) exchanged MoU to promote pledge finance against eNWRs in the country on 13-03-2023.

4.8 INITIATIVES BY MINISTRIES TO PROMOTE PLEDGE FINANCE

Dept. of Financial Services (DFS) vide letter No. 3/67/2022-AC dated 25.01.2023 had advised all Public Sector Banks to consider the feasibility of designing a loan product on lines of the “SBI produce marketing loan”. DFS in another letter No. 3/67/2022-AC dated 17.01.2023 advised conveners of SLBCs to include pledge finance against eNWR as a permanent agenda in its meetings.

Considering the benefits of eNWR and WDRA regulation, RBI has extended the priority sector limit for loans against pledge/hypothecation of agricultural produce (including warehouse receipts) for a period not exceeding 12 months from Rs. 50 Lakhs to Rs. 75 Lakhs for eNWRs where as for other warehouse receipts it is capped at Rs. 50 Lakhs.

4.9 INITIATIVES BY BANKS TO PROMOTE PLEDGE FINANCE

SBI had launched a new product called “Produce Marketing Loan (PML)" to farmers against eNWRs issued by WDRA registered warehouses.

4.10 GROWTH OF PLEDGE FINANCE

WDRA registered warehouses have issued more than 5 lakh NWR/e-NWRs so far. Several banks started extending pledge loan against e-NWRs and the growth of pledge finance is substantial. It shows the trust of the banks and depositors on e-NWR system.

Progress of Pledge Finance against NWR/e NWRin the past few years is as under:-

Figure 4.1

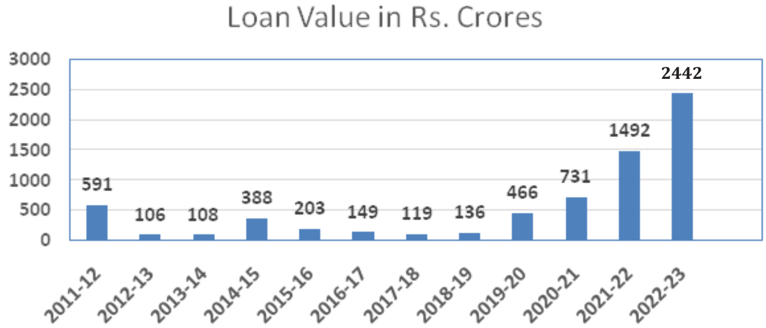


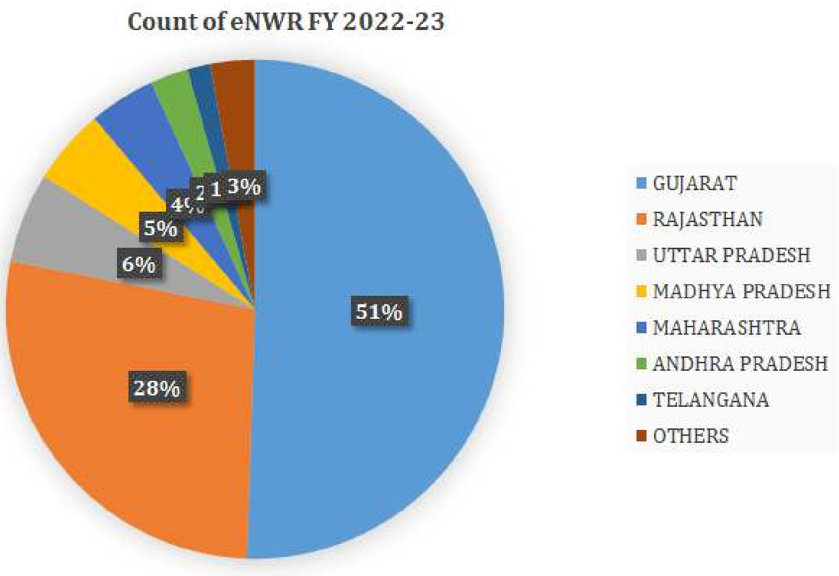
Table 4.2

State-wise details of e-NWR issued during FY 2022-23 are tabulated as under:-

Sl. No.	State Name	Count of eNWR	Estimated value (in Rs.)	Quantity (in MT)
1.	Andhra Pradesh	1583	2843928891	53534
2.	Assam	42	39716600	666
3.	Bihar	3	102504	9
4.	Chhattisgarh	24	54567456	1499
5.	Gujarat	32563	17358590139	198064
6.	Haryana	164	545179205	10920
7.	Karnataka	675	3337831315	30525
8.	Kerala	5	8642600	5
9.	Madhya Pradesh	3169	4152276597	106081
10.	Maharashtra	2776	2134459362	26310
11.	Puducherry	32	86655866	2113
12.	Punjab	40	1132627337	31072
13.	Rajasthan	17780	18995114185	211193
14.	Tamil Nadu	882	1975429524	44188
15.	Telangana	953	561254086	10075
16.	Uttar Pradesh	3771	2410857465	28175
	Total	**64462**	**55637233132**	**754429**

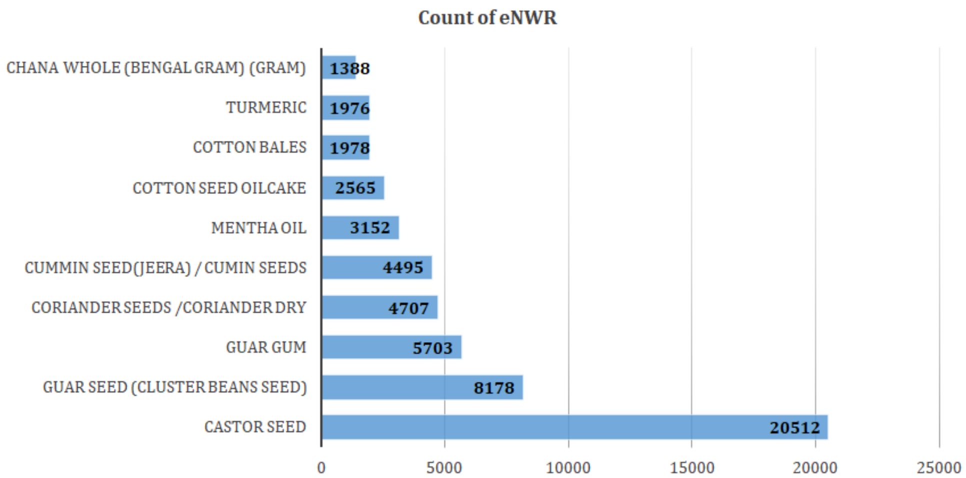
State-wise percentage count of eNWR issued during FY 2022-23 is as under:-

Figure 4.2



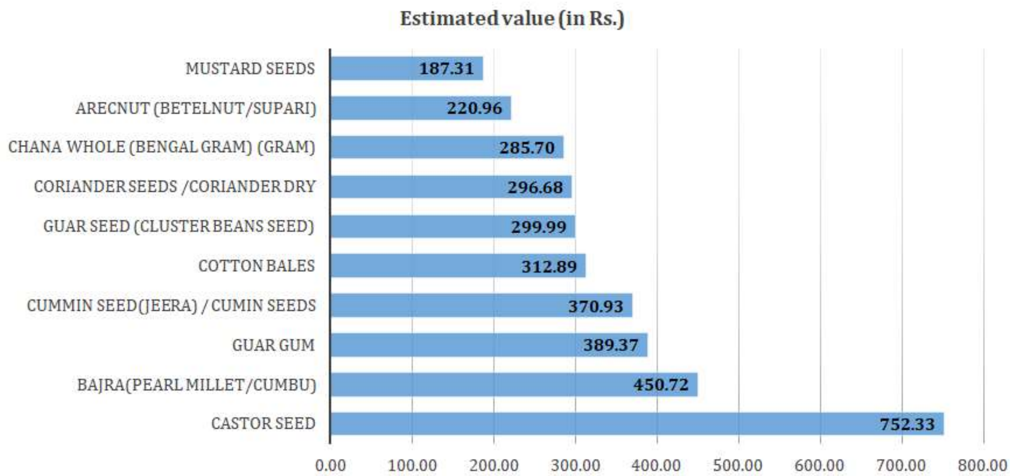
Commodity-wise details of eNWR issued during FY 2022-23 are as under:-

Figure 4.3



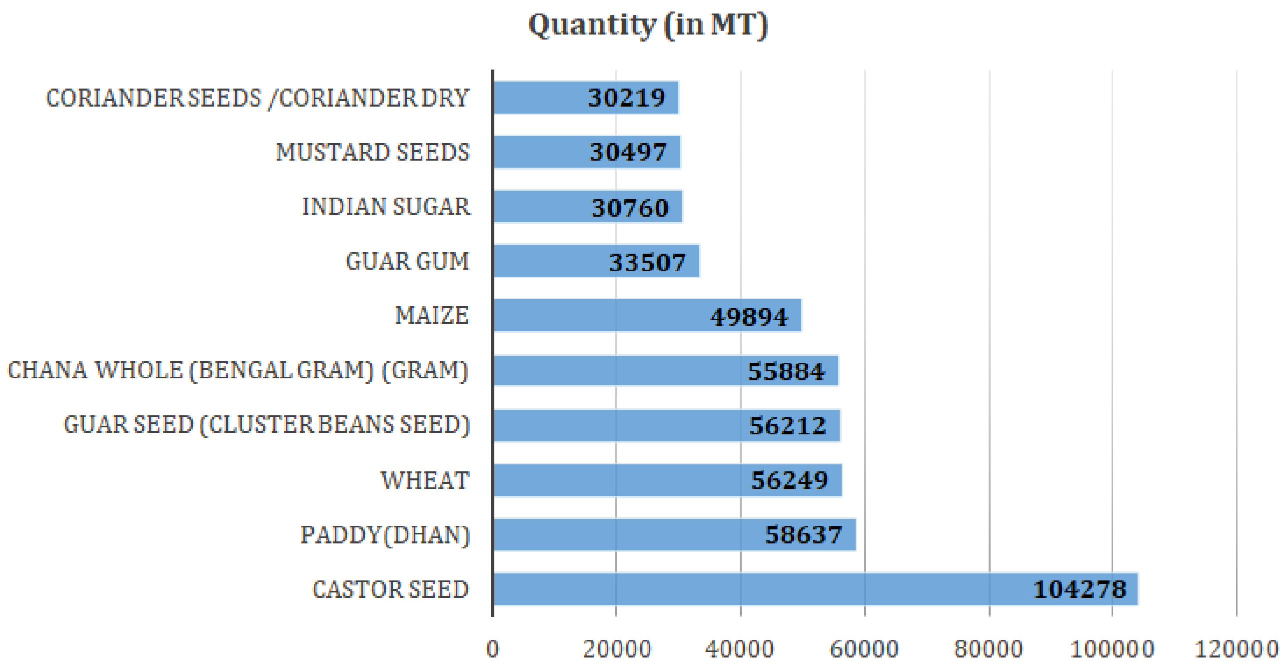
Commodity-wise details of Estimated value of eNWR issued during FY 2022-23 are as under

Figure 4.4



Commodity-wise details of Quantity during FY 2022-23 are as under

Figure 4.5



CHAPTER-V

TRANSFORMATION PLAN OF THE WDRA

5.1 INTRODUCTION

The following challenges were observed restricting the expansion of NWR ecosystem:

(i) The warehousing sector has been mostly un-organised and highly fragmented.

(ii) Registration of warehouses with WDRA is voluntary and hence scope for increase in the number of registered warehouses is limited.

(iii) There is inadequate regulatory framework under the Act.

(iv) The registration system and issuance of NWRs had been paper based.

(v) The monitoring and surveillance system of registered warehouses had been inadequate.

In order to address the above challenges, the Authority, with the approval of the Government, in association with the Department of Food & Public Distribution, the Department of Economic Affairs and the National Institute of Public Finance & Policy (NIPFP), had initiated a Transformation Plan to invigorate the public warehousing ecosystem and significantly improve post-harvest lending to farmers /depositors against NWRs.

The major focus under the Transformation Plan has been to provide better services to the users of NWRs and registered warehouses through:

(a) Market surveys and studies to generate information about the warehousing sector.

(b) Rewriting of the rules and regulations concerning regulation of warehouses issuing NWRs.

(c) Putting in place a robust system of warehouse inspection and supervision framework.

(d) Use of Information Technology in registration and monitoring of warehouses as well as internal office automation of WDRA.

5.2 ACTIVITIES UNDERTAKEN UNDER THE TRANSFORMATION PLAN

Under the transformation plan, following broad activities have been undertaken:-

i) Conducting a Qualitative Survey and three annual Quantitative Surveys to disseminate information on warehousing sector in India.

ii) Rewriting / framing of Rules / Regulations for simplification of the process of Registration of Warehouses, robust system of inspection of warehouses, mechanism for Grievance Redressal and Dispute Resolution, electronic negotiable warehouse receipt (eNWR).

iii) Licensing of Repositories to set up IT based ecosystem for creation and management of electronic Negotiable Warehouse Receipts (eNWRs) to be issued by registered warehouses against deposited stocks.

iv) Deployment of IT ecosystem for WDRA Portal, online business processes, monitoring and surveillance system, internal automation etc. by engagement of a System Integrator (SI).

5.3 ACTIVITIES COMPLETED UNDER THE TRANSFORMATION PLAN

5.3.1 QUALITATIVE AND QUANTITATIVE SURVEY

(a) QUALITATIVE SURVEY:

The Authority got conducted a Qualitative Survey on warehousing sector in India through National Institute of Public Finance and Policy (NIPFP) covering 11 Districts in 9 States during April – June 2015. The objective was to understand experiences of stakeholders of warehouse ecosystem about warehousing business in different parts of the country and get insight of warehouse receipt finance markets and risks involved.

(b) QUANTITATIVE SURVEY:

The Authority got conducted three Annual Quantitative Surveys through a survey agency viz. M/s TNS India Pvt. Ltd. during the period 2015-2018. The objective was to gather information about the variations within the industry on (i) Infrastructure, (ii) Ownership, (iii) Usage pattern, (iv) Commodity Financing, (v) Concerns of Warehousemen, depositors and lenders.

1st Quantitative Survey 2015-16:

- First annual quantitative survey 2015-16 was conducted during August 2015 – March 2016.

2nd Quantitative Survey 2016-17:

- The Second Quantitative Survey 2016-17 was conducted during June 2016 – October 2016

3rd Quantitative Survey 2017-18:

- Third annual quantitative survey 2017-18 was conducted during January 2017 – June 2017.

5.3.2 FRAMING OF RULES FOR REGISTRATION OF WAREHOUSES.

Under the Transformation Plan, for simplification and effective regulations of the registered warehouses and eNWR system, following rules / regulations / guidelines have been notified / issued :

(i) Guidelines on Repositories and Creation and Management of Electronic Negotiable Warehouse Receipts issued on 20.10.2016.

(ii) Warehousing (Development and Regulation) Registration of Warehouses Rules, 2017 have been notified by the Government of India on 23.2.2017.

(iii) Guidelines on Empanelment of Inspection Agencies and Inspection of Warehouses issued on 03.03.2017 /26.12.2018# (# The guidelines have been further updated on 28.02.2022)

(iv) The Warehousing Development and Regulatory Authority (electronic Negotiable Warehouse Receipts) Regulations, 2017 issued on 29.06.2017.

(v) Circular on Requirement of Security Deposit (SD) for Registration of Warehouses, notified on 6th July 2017 and further, revised requirement of security deposit notified on 2nd January 2019 and 4th December 2020.

(vi) Guidelines on the Redress of Grievances and Resolution of Disputes, 2017 issued on 06.12.2017

(vii) Guidelines on Corporate Governance for the Repositories registered for Creation and Management of Electronic Negotiable Warehouse Receipts issued 23.04.2019

5.3.3 LICENSING OF REPOSITORIES AND LAUNCH OF ELECTRONIC NEGOTIABLE WAREHOUSE RECEIPT (E-NWR).

The Authority had licensed two repository systems for creation and management of eNWRs issued by registered warehouses and to ensure confidentiality integrity and availability of information related to e-NWR, enable transfer, pledge and withdrawal as per request of the e-NWR holder.

- M/s CDSL Commodity Repository Ltd (CCRL), sponsored by M.s Central Depository Services Ltd (CDSL), and
- M/s National e-Repository Ltd (NERL), sponsored by National Commodity Derivatives Exchange (NCDEX).

The Authority had launched electronic Negotiable Warehouse Receipt (e-NWR) on 26th September, 2017 to be issued by registered warehouses on the repository system. The Authority issued certificate of registration to both above mentioned repositories on 26th September, 2017 to commence operations. The repositories started functioning from 26thSeptember, 2017. They have on-boarded the registered warehouses and also engaged Repository Participants (RPs) to extend repository services to the users of the repository system.

The users of the repository systems are:

- Warehouses registered with WDRA (directly on-boarded),
- Depositor / Buyer - clients,
- Clearing Corporations of Commodity Exchanges
- Banks / FIs
- Repository Participants,
- Auction Platform linkage

Since commencement of operations of repositories, 4,60,063 eNWRs have been issued. During the year 2022-23, 64462 eNWRs have been issued.

CONNECTIVITY TO COMMODITY DERIVATIVES EXCHANGES:

Repositories regulated by the Authority, namely, M/s CCRL and M/s NERL developed interface with Clearing Corporations of Commodity Derivative Exchanges viz. NCDEX, MCX, ICEX, BSE etc and eNWRs are used for derivatives contract settlements.

INTEGRATION OF eNWR WITH e-NAM:

The interface for integration of eNWRs with e-NAM (Electronic National Agriculture Market) of Government of India has been developed between eNWR repositories and e-NAM platform to extend the facility of trading of eNWRs on e-NAM platform and is operational since April, 2020.

5.3.4 IT ECOSYSTEM OF THE AUTHORITY

The Authority engaged M/s CMS Computers Limited as the System Integrator (SI) for development and deployment of IT applications of WDRA.

Following online IT-modules have been developed and deployed and are operational.

(a) WDRA online Portal - Authority's website **https://wdra.gov.in**

(b) Online Warehouse Registration and Inspection Module

- Registration of warehouses
- Inspection of warehouse allotment and reporting
- Renewal of registration of warehouses
- Surrender of registration of warehouses
- Cancellation of registration of warehouses
- Integration of SMS/E-mail alert for SD expiry
- Integration of SMS/E-mail alert for insurance expiry
- Integration of SMS/E-mail alert for effective control expiry
- Flexible duration facility for registration/renewal
- Addition/Modification of associate authorised representative (AAR) by authorised representative (AR)
- Implementation of E-mail based support ticket management

(c) Monitoring and Surveillance system:

- Warehouse registration reports
- eNWR reports
- WMS quality reports.
- MIS reports including summary report, detailed report, exception reports and alerts.

(d) ERP Accounting System (ODOO)

- Accounting
- Payroll
- Asset inventory management

(e) WDRA Grievance Redressal System

(f) E-learning platform

(g) Setting up of IT Helpdesk

(h) Integration of WDRA portal with repositories

(i) Introduction of e-Office

(j) Warehouse Management System (WMS)

WDRA portal along with online warehouse registration and inspection was launched on 26th September, 2017. The online warehouse registration and inspection module has been made fully functional w.e.f. 1st November, 2017. All above modules are operational.

5.3.5 DEVELOPMENT IN IT PLATFORM UNDERTAKEN DURING 2022-23

During the year under report, the following developments in the IT platform were undertaken.

(a) Implementation of data sharing related to pledge value between WDRA and repository IT systems

(b) Miscellaneous reports related to eNWRs, warehouses and repository masters were designed and made available at internal and external user end.

(c) Integration with Minister's Dashboard for sharing MIS data.

(d) Integration of WDRA portal with National Single Window System

(e) Facility to Warehouseman to view Dynamic Security Deposit(DSD) requirement.

(f) Development of various IT tools for smoothening the operation of WDRA.

5.3.6 OTHER IT RELATED INITIATIVES

For IT assets including data and other assets of WDRA, WDRA has risk management put in place, as recommended by a management consultant and approved by the competent authority in WDRA.

WDRA is using cloud services from CDAC running from their Noida location for deployment of complete IT solutions of WDRA. Alongwith it, WDRA also hired Disaster Recovery (DR) cloud services from CDAC running from their Hyderabad location, thereby mitigating risk of non-availability of services.

Simultaneously, WDRA has hired backup services from CDAC to take regular backup of data on storage media so that data can be recovered from this backed-up data, in case it is required in emergency situations.

WDRA has made Virtual Private Network (VPN) based access to e-office and web based, secure credential based access to portal for the officials of WDRA to work from home or any other place using computer/ laptop/ smart phones, thereby mitigating risk in case of any eventuality at office premises.

WDRA has installed CCTV cameras within premises.

5.3.7 RISK MANAGEMENT AND BCP/DR IN WDRA

WDRA has constituted different level committees for Business Continuity Plan / Disaster Recovery (BCP/ DR) implementation and execution, namely–

- BCM/BCP Steering committee to provide overall leadership liaise with respective stakeholders and to allocate resources, set priorities & resolve conflicts & strategic guidance and review.

- BCP/ DR Emergency Response Team (ERT) to execute IT recovery plan, damage assessment, salvage & repair operations, fallback to DC/ DR as per BCP process, relocation to primary & secondary site, resolve systems, networks & application issues, conduct mock drills.

- Damage Assessment Team (DAT) to manage & coordinate overall crisis management & recovery effects, share information with appropriate stakeholders, monitor a potential disaster situation, accept the damage assessment report and decide to invoke business continuity plan and initiate process of notifying employees.

CHAPTER- VI

ORGANISATIONAL MATTERS OF WDRA INCLUDING FINANCIAL PERFORMANCE

6.1 ORGANISATIONAL MATTERS OF THE WDRA:

The sanctioned strength of WDRA as well as the posts filled up as on 31st March, 2023 remained as under

Table 6.1

S. No.	Designation of posts	No. of posts sanctioned	No. of posts filled up as on 31st March, 2023
1	Joint Secretary	1	1
2	Director	3	1
3	Under Secretary	2	2
4	Deputy Director	9	5
5	Principal Private Secretary	1	-
6	Assistant Director	8	8
7	Section Officer	2	1
8	Assistant Level 7	11	5
9	Assistant Level 6	1	1
10	Accountant	1	-
11	Private Secretary	2	1
12	Staff Field Officer	1	-
13	PA/Steno	2	2
14	Driver	1	1
	Total	**45**	**28**

6.2 VIGILANCE OVER VIEW IN THE AUTHORITY

On proceeding of Shri Ganesh A. Bakade the then Director (Administration & Finance) on tenure leave and his subsequent relieving, the charge of CVO was held by Ms. Pooja Magoo, Deputy Director (Human Resource) till 12.06.2022. Shri Jeetesh Sharma, Director (Administration & Finance) is functioning as the Chief Vigilance Officer of the Authority w.e.f. 13.06.2022. No vigilance case was either contemplated during the year or remained pending in the Authority as on 31.03.2023.

6.3 IMPLEMENTATION OF RTI ACT, 2005 IN THE AUTHORITY

During FY 2022-23, the charge of Central Public Information Officer (CPIO) was held by the then Under Secretary (A&F), Ms. Priti Kumar till 18.04.2022. Subsequently, Shri Jeetesh Sharma, Director (Administration & Finance) was nominated the CPIO w.e.f. 15.06.2022. Ms. Navneet Sandhu, Deputy Director (AF&C) continued as Central Assistant Public Information Officer (CAPIO) throughout the year 2022-23. Initially, Shri Harpreet Singh, the then Member and later Shri Dheeraj Sahu, Joint Secretary functioned as the Appellate Authority during FY 2022-23. This information has been displayed on the website of the Authority for the information of general public. A total number of 07 references under RTI Act were received during the year 2022-23 and timely information was provided.

6.4 OFFICIAL LANGUAGE IMPLEMENTATION

Quarterly meetings to review the implementation of Official Language in the Authority were held under the Chairmanship of the Joint Secretary, WDRA on 30th June, 2022, 24th August, 2022 and 7th December, 2022 and 17th March, 2023.

Official Language Department, Ministry of Home Affairs had formed a South Delhi- 3 NARAKAS group for the Central Government offices situated in South Delhi. Six monthly meetings of the NARAKAS were held under the Chairmanship of DG, IIMC (Indian Institute of Mass Communication) on 24th June, 2022 and 29th November, 2022. NARAKAS meeting was held on 16.03.2023.

Hindi Pakhwada was also organised in the Authority. During the fortnight 14th to 29th September 2022, various competitions were organised for the officials of the Authority. The Pakhwada started by taking a pledge. Hindi noting drafting and official language competition, essay writing competition, translation and general knowledge competition, self-recitation competition, elocution competition, Hindi typing competition etc. were held among staff members and prizes were distributed to motivate the staff.

6.5 CELEBRATIONS OF SWACHHTA PAKHWADA

During the year 2022-2023, Swachhta Pakhwadas were organised in the Authority from 3rdOctober 2022 to 31st October 2022 and 16 th February 2023 to 28th February 2023. During this period, the following activities were undertaken:

i. Pledge was taken during the fortnight and saplings were planted by the officers in the premises of the Authority.

ii. Cleanliness program was carried out in the office and outside office.

iii. Essay competition was organized in WDRA Office. Many officials participated and prizes were distributed to encourage them. Cleanliness posters were put up in the office premises.

iv. On 23.02.2023 during the Swachhta Pakhwada, the officers and staff of WDRA spread awareness in Shrimad Dayanand Vedarsh Mahavidhyalay, Gautam Nagar, New Delhi among school students about Swacchata.

v. On 24.02.2023 during the Swachhta Pakhwada, the WDRA officials distributed sanitary napkins in Day Time Senior Secondary school, Kidwai Nagar, New Delhi, and spread awareness among school students about Swachhta and menstrual hygiene.

vi. On 27.02.2023, a workshop related to “Disposal of Plastic waste in an Eco-friendly manner” was organized in the Conference Hall of WDRA. The salient points of the workshop included the importance of cleanliness in daily life and its inclusion in day-to-day activities, avoiding use of plastic items and plastic bags, awareness about recycling of plastic items, awareness about the cleanliness of the mind, body and surrounding places.

vii. During the fortnight, inside the premises of the office, plants were planted by the office bearers, so that the purity of the air and the balance of natural things are maintained. All the employees of the office participated in this ethical work.

viii. In the closing ceremonies, prize distribution was conducted for encouragement of the officials of WDRA.

The Authority motivated multi tasking staff (MTS) and sweepers for keeping office premises clean.

Distribution of stationary among students

Distribution of sanitary napkins in school

Plantation in office premises

Pledge-taking by WDRA officers

Cleanliness Drive outside WDRA

6.6 TRAINING OF PERSONNEL OF THE AUTHORITY

Regular training and development sessions were held in WDRA.

i. The officers and staff were trained in the use of the online Portal of the Authority for registration of warehouses from time-to-time as and when certain improvements were carried out and as per work allocation.

ii. M/s Ratni Finance undertook a personal finance workshop of half a day for employees of WDRA on honorary basis on 29.04.2022.

iii. Training on data analytics was provided to WDRA officials/staff on 31.05.2022 by IT division.

iv. Some WDRA employees attended National Productivity Council's online program: Two Half Days Specialised e-Training Programme on General Financial Rules (GFRs) 2017 on 28-29 June, 2022.

v. Shri Manish Kumar Sharma, guest faculty trainer at ISTM conducted trainings on PowerPoint Presentation and Presentation skills on 28.09.2022 and 17.10.2022 for WDRA officials/staff.

6.7 AUDIT OF ACCOUNTS OF THE AUTHORITY FOR THE YEAR 2022-23

The Grant-in-aid received against sanctioned budget of the Authority for 2022-23 was Rs. 1516.90 lakh. Other receipts were Rs. 79.97 lakh (including interest of Rs. 5.24 lakh from PNB). Rs. 148.66 lakh was unspent carried forward from previous year 2021-22. Thus, the total receipt was Rs. 1745.53 lakh. The actual expenditure during the year was Rs. 1648.22 lakh. The unutilized amount was Rs. 97.31 Lakh as on 31st March 2023, which has been carried forward to the next financial year 2023-24.

The Financial Statements of the Authority for the financial year ended on 31.03.2023 along with the report of the audit conducted by the Comptroller and Auditor General of India (C&AG) through the Principal Director of Audit (Agriculture, Food & Water Resources), New Delhi for the year 2022-23 are annexed at Annexure-I and II respectively.

The C&AG has not made any major observation on the Financial Statements of the Authority for the year ended 31.03.2023. However, the reply/comments of the Authority on the observations in the Separate Audit Report (SAR) of the C&AG are given in Annexure-III.

6.8 GREATER USE OF DIGITAL TECHNOLOGY

WDRA is a completely digitised organization and runs a paperless office. The registration of warehouses is entirely online process. The e-Office was introduced in 01.01.2018 for doing all kinds of official correspondence through e-file process. Online grievance booking system has also been introduced from June 2018. The website and web portal of WDRA became more user friendly. The WDRA registration portal has been integrated with DPIIT's National Single Window System (NSWS). Usage of video conferencing facilities is exponentially increased for meeting with various stake holders in WDRA's office. Computerized system for automated allotment of inspection to inspection agency has been developed for reduction of turn around time for inspections.

Annexure-I

Warehousing Development & Regulatory Authority

ANNUAL STATEMENT OF ACCOUNTS

For the Financial Year 2022-23

Warehousing Development and Regulatory Authority

NCUI Building,
4th Floor, 3, Siri Institutional Area,
August Kranti Marg, Hauz Khas, New Delhi-110016

Manoj Mohan & Associates

Chartered Accountants Since 1999

Date: 21.06.2023

AUDIT REPORT

We have conducted concurrent audit of Accounts of Warehousing Development and Regulatory Authority (WDRA) for the Financial Year 2022-23. We have examined all payment vouchers, journal entries, accounts ledgers, bank accounts, etc. for the Financial Year 2022-23.

Concurrent audit is a systematic and timely examination of financial transactions on a regular basis to ensure accuracy, authenticity, compliance with procedures and guidelines and especially status of compliance with WDRA Act with respect to Accounts and identify areas of improvement to enhance efficiency.

Our audit plan involved the following:

- Examination of maintenance of books of accounts
- Examination of payment vouchers and evidence based payments
- Ensuring accuracy and timeliness in maintenance of books of accounts
- Ensuring timeliness and accuracy of financial statements

We are satisfied with the status of the maintenance of books of accounts, preparation and entries of payment vouchers, accuracy and timeliness in maintenance of accounts, accuracy of financial statements and compliance with laid down systems, procedures and policies.

We, further report according to Section 37(1) of Warehousing (Development and Regulation) Act, 2007 all fees and charges received by the Authority should be credited to the WDRA Fund. Section 37(2) further provides that the Fund is meant for meeting expenses on:

(a). The salaries, allowances and other remuneration of the members, officers and other employees of the Authority and

(b). The other expenses of the Authority in connection with the discharge of its functions and for the purposes of this Act

As per Accounts of Financial Year 2022-23, WDRA has earned an income of Rs. 147.30 lakh towards Registration/renewal fee of Warehouses and other receipts. However, this income has been credited to Sundry Payable Account and shown as liability in the books of accounts which is not in consonance with the provisions of Section 37(1) of Warehousing (Development and Regulation) Act, 2007. In our opinion, these receipts should have been accounted for as income in the books and not as liability.

Other income (Schedule-18) includes Rs. 9,56,651/- which is excess provisions/ liabilities pertaining to previous years.

For Manoj Mohan & Associates
Chartered Accountants
Firm's Registration No. 009195C

CA Ravi Kumar Gupta
Partner
Membership No. 057046

Manoj Mohan & Associates is a
MSME Registered & ISO 9001 - 2015 Certified CA Firm
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www.mmaca.in

WDRA

Warehousing Development & Regulatory Authority

FORM A
(See Rule 3)
BALANCE SHEET AS ON 31/03/2023

Amount (in Rs.)

Name	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES		**307,886,472**	**306,921,408**
Corpus/Capital Fund	1	**152,620,471**	**170,162,135**
Corpus/Capital Fund(Opening)		170,162,135	168,871,084
EXCESS/DEFICIT OF INCOME & EXPENDITURE		-17,541,664	1,291,051
Reserve and Surplus	2	**0**	**0**
Earmarked /Endowment Funds	3	**0**	**0**
Secured Loans and Borrowings	4	**0**	**0**
Unsecured Loans and Borrowings	5	**0**	**0**
Deferred Credit Liabilities	6	**0**	**0**
Current Liabilities and Provisions	7	**155,266,001**	**136,759,273**
ASSETS		**307,886,472**	**306,921,408**
Fixed Asset	8	**156,788,751**	**160,735,636**
Fixed Asset		156,788,751	160,735,636
Capital Work in Progress		0	0
Investment- From earmarked/endowment funds	9	**0**	**0**
Investment-Others	10	**0**	**0**
Current Assets, Loans & Advances etc.	11	**151,097,721**	**146,185,772**
Miscellaneous Expenditure (to the extent not written off or adjusted)		**0**	**0**
Significant Accounting Policies	24	0	0
Contingent Liabilities & Notes on Accounts	25	0	0

For Manoj Mohan & Associates
Chartered Accountants
FRN No. [illegible]
CA Ravi Kumar Gupta
Partner
(M No 057046)

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

मुकेश कुमार जैन/MUKESH KUMAR JAIN
सदस्य/Member
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

टी.के. मनोज कुमार/TK MANOJ KUMAR
भा.प्र.से. (सेवानिवृत)/IAS (RETD.)
अध्यक्ष/Chairperson
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khaz, New Delhi-16

FORM B
(See Rule 3)
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Schedule	Current Year	Previous Year
(A) INCOME		153,233,134	122,567,960
Income from sales/services	12	0	0
Grants/Subsidies	13	151,690,000	120,624,000
Fees/Subscriptions	14	0	0
Income from Investment (Income on Investment from Earmarked/Endowment fund transferred to funds)	15	0	0
Income from Royalty,Publications etc.	16	0	0
Interest Earned	17	566,380	443,786
Other Income	18	976,754	1,500,174
Increase/(Decrease) In stock of finished goods and work in progress	19	0	0
(B) EXPENDITURE		170,774,798	121,276,909
Establishment Expenses	20	63,734,479	46,807,678
Other Administrative Expenses etc.	21	101,305,300	66,651,377
Expenditure on Grants Subsidies etc.	22	0	0
Interest	23	0	0
Depreciation (Net total at the year end corresponding to schedule 8)	8	5,735,019	7,817,854
Balance being excess/(deficit) of income over expenditure (A-B)		-17,541,664	1,291,051
Transfer to Special Reserve		0	0
Transfer to/from General Reserve		0	0
Balance being surplus/(deficit) carried to Corpus/Capital Fund		-17,541,664	1,291,051
Significant accounting policies	24	0	0
Contingent liabilities and Notes to Accounts	25	0	0

For Manoj Mohan & Associates
Chartered Accountants
C A Ravi Kumar
Partner
M No 057046

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

मुकेश कुमार जैन/MUKESH KUMAR JAIN
सदस्य/Member
भांडागारण विकास और विनियामक प्राधिकरण
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टी.के. मनोज कुमार / TK MANOJ KUMAR
भा.प्र.से. (सेवानिवृत) / IAS (RETD.)
अध्यक्ष / Chairperson
भांडागारण विकास और विनियामक प्राधिकरण
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Warehousing Development & Regulatory Authority

SCHEDULE 1 - CORPUS/CAPITAL FUND AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
Corpus/Capital Fund	0	0
20000.01 Corpus/Capital Fund (Opening Balance)	170,162,135	168,871,084
Add. Contribution towards Corpus/Capital Fund	0	0
Add/Deduct. Bal of net income/expenditure transfer from income and expenditure account	-17,541,664	1,291,051
Balance at the Year End	152,620,471	170,162,135

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Warehousing Development & Regulatory Authority

SCHEDULE-2 RESERVE AND SURPLUS AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
21000.01 Capital Reserve	**0**	**0**
As Per Last Account	0	0
Addition during the Year	0	0
Less: Deductions during the year	0	0
21000.02 Revenue Reserve	**0**	**0**
As per Last Account	0	0
Addition During the year	0	0
Less: Deductions during the year	0	0
21000.03 Special Reserve	**0**	**0**
As per Last Account	0	0
Addition during the year	0	0
Less: Deductions during the year	0	0
21000.04 General Reserve	**0**	**0**
As per Last Account	0	0
Addition During the year	0	0
Less: Deductions during the year	0	0
TOTAL	**0**	**0**

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SCHEDULE-3 EARMARKED/ENDOWMENT FUND AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
(a) Opening Balance of the Funds	**0**	**0**
(b) Addition to the Fund	**0**	**0**
i. Donations/Grants	0	0
ii. Income from Investment made on account of funds	0	0
iii. Other Addition	0	0
Total c (a+b)	**0**	**0**
(d) Utilization/Expenditure towards objective of funds	**0**	**0**
(i) Capital Expenditure	**0**	**0**
Fixed	0	0
Others	0	0
(ii) Revenue Expenditure	**0**	**0**
Salaries, Wages and Allowances etc	0	0
Rent	0	0
Other Administrative expenses	0	0
Utilization/Expenditure Total (d)	**0**	**0**
22000.01 Balance at the Year End (c-d)	**0**	**0**

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SCHEDULE-4 SECURED LOANS AND BORROWINGS AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
23000.01 Central Government (Secured Loan)	**0**	**0**
23000.02 State Government (Secured Loan)	**0**	**0**
23000.03 Financial Institution (Secured Loan)	**0**	**0**
23000.03A Term Loans	0	0
23000.03B Interest accrued and due on term loan	0	0
23000.04 Secured Loan from Banks	**0**	**0**
23000.04A Secured Term Loans (Bank)	0	0
23000.04B Interest accrued and due on term loan (Bank)	0	0
23000.04C Other Loans (Bank)	0	0
23000.04D Interest accrued and Due (Others)	0	0
23000.05 Other Institutions and Agencies	**0**	**0**
23000.06 Debentures and Bonds	**0**	**0**
23000.07 Others	**0**	**0**
TOTAL	**0**	**0**

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Warehousing Development & Regulatory Authority

SCHEDULE-5 UNSECURED LOANS AND BORROWINGS AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
24000.01 Central Government (Unsecured Loan)	**0**	**0**
24000.02 State Government (Unsecured Loan)	**0**	**0**
24000.03 Financial Institution (Unsecured Loan)	**0**	**0**
24000.04 Banks (Unsecured Loan)	**0**	**0**
24000.04A Term Loans (Unsecured)	0	0
24000.04B Other Loans (Unsecured)	0	0
24000.05 Other Institutions and Agencies	**0**	**0**
24000.06 Debentures and Bonds	**0**	**0**
24000.07 Fixed Deposits	**0**	**0**
24000.08 Others	**0**	**0**
TOTAL	**0**	**0**

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Warehousing Development & Regulatory Authority

SCHEDULE-6 DEFERRED CREDIT LIABILITIES AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
25000.01 Acceptance Secured by Hypothecation of Capital Equipment and Assets	0	0
25000.02 Others	0	0
TOTAL	0	0
Note: Amount due within one year	0	0

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SCHEDULE-7 CURRENT LIABILITIES AND PROVISIONS AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
26000.01 Current Liabilities	**147,742,958**	**130,837,714**
26000.01A Acceptance	**0**	**0**
26000.01B Sundry Creditors	**129,843,576**	**112,169,339**
26000.01BA Sundry Creditors for Goods	0	0
26000.01BB Sundry Creditors Others	129,843,576	112,169,339
26000.01BB1 Sundry Creditors Others (BECIL)	0	0
26000.01BB2 Sundry Creditors Others (Post Master)	0	0
26000.01BB3 Sundry Creditors Others (Others)	5,269,244	2,324,682
26000.01BB4 Sundry Payble	124,574,332	109,844,657
26000.01C Advances Received	**0**	**0**
26000.01D Interest Accrued but not due on	**0**	**0**
26000.01DA Secured Loans/Borrowings	0	0
26000.01DB Unsecured Loans/Borrowings	0	0
26000.01E Statutory Liabilities	**1,211,547**	**536,610**
26000.01EA Statutory Liability-Overdue	0	0
26000.01EB TDS	1,211,547	536,610
26000.01EBA TDS-Salary	786,344	362,898
26000.01EBB TDS-Others	425,203	173,712
26000.01EBC GST-TDS	0	0
26000.01F Other Current Liabilities	**16,687,835**	**18,131,765**
26000.01FA Security Deposit	11,528,919	11,457,558
26000.01FB Earnest Money Deposit (EMD)	0	0
26000.01FC Stale Cheque Pending for Re-issue	699,681	3,000
26000.01FD Salary Payable	4,359,235	3,619,613
26000.01FE Withheld from Party's Bills	100,000	100,000
26000.01FF Leave Salary Contribution Payable	0	2,951,594
26000.01FG Other Liabilities	0	0
26000.01FGA PM/CM Relief Fund	0	0
26000.01FH NPS/Pension Contribution Payable	0	0
26000.02 Provision for Expenses	**7,523,043**	**5,921,559**
26000.02A Provision for Taxation	**0**	**0**
26000.02B Provision for Gratuity	**777,357**	**516,246**
26000.02C Provision for Superannuation/Pension	**0**	**0**
26000.02D Provision for Accumulated Leave Encashment	**778,282**	**613,135**
26000.02E Provision for Trade Warranties/Claims	**0**	**0**

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Name	Current Year	Previous Year
26000.02F Provisions for Unpaid Expenses	**5,967,404**	**4,792,178**
26000.02FA Provisions for Telephone Expenses	0	12,846
26000.02FB Provisions for Audit Fee	42,480	529,320
26000.02FC Provisions for Rent, Rates and Taxes	0	0
26000.02FD Provisions for Inspection system in Warehouses	0	1,162,250
26000.02FE Provisions for Newspapers & Periodicals	0	33,684
26000.02FF Provisions for Training of Warehouseman	0	0
26000.02FG Provisions for Miscellaneous Expenses	5,924,924	1,540,976
26000.02FH Provision for Professional Charges	0	31,235
26000.02FI Provision for Outsourced Manpower (DEO)	0	0
26000.02FJ Provision for Repair & Maintenance Exp.	0	136,993
26000.02FK Provisions for Farmers Awareness	0	1,344,874
TOTAL	**155,266,001**	**136,759,273**

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WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

SCHEDULE - 8 FIXED ASSETS AS ON 31-03-2023

S. No.	Description	Factor	Cost/ valuation as at beginning of the year	Addition (more than 180 days)	Addition (less than 180 days)	Deduction during the year	Cost/ valuation at the year end	Depreciation as at beginning of the year	Depreciation during the year	Depreciation on deduction during the year	Total depreciation upto the year end	NET as at the current year end (WDV)	NET as at the previous year end (WDV)
1	A. Fixed Asset:	-	-	-	-	-	-	-	-	-	-	-	-
2	1. LAND	-	-	-	-	-	-	-	-	-	-	-	-
3	a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-
4	b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
5	2. Buildings	-	-	-	-	-	-	-	-	-	-	-	-
6	a). Freehold Land	-	-	-	-	-	-	-	-	-	-	-	-
7	b) Leasehold Land	56 Years	174200000	-	-	-	174200000	18664286	3110714	-	21775000	152425000	155535714
8	c) Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-	-	-
9	d) Superstructures on land not belonging to the entity	40%	19357676	-	-	-	19357676	19357675	-	-	19357675	1	1
10	3. Plant, Machinery & Equipments	15%	5140283	-	-	-	5140283	4207933	648644	-	4856577	283706	932350
11	4. Vehicles	15%	703433	-	-	-	703433	703432	-	-	703432	1	1
12	5. Furniture & Fixtures	10%	5478818	259914	28487	-	5767219	2939623	568169	-	3507792	2259427	2539195
13	6. Office Equipment	15%	1136803	6018	4044	-	1146865	615847	157819	-	773666	373199	520956
14	7. Computer & Peripheral	40%	4560613	458128	1014154	136493	5896402	3499737	1067698	107695	4459740	1436662	1060876
15	8. Electric Installation	15%	122321	-	28250	-	150571	116815	23318	-	140133	10438	5506
16	9. Library Books	40%	120763	15663	2274	-	138700	120501	17901	-	138402	298	262
17	10. Tubewells & W.Supply	-	-	-	-	-	-	-	-	-	-	-	-
18	11. Software	40%	27415307	-	-	-	27415307	27274532	140756	-	27415288	19	140775
19	Total of A	-	238236017	739723	1077209	136493	239916456	77500381	5735019	107695	83127705	156788751	160735636
20	B. Capital Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-
21	Total (A + B)	-	238236017	739723	1077209	136493	239916456	77500381	5735019	107695	83127705	156788751	160735636

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SCHEDULE-9 INVESTMENT FROM EARMARKED/ENDOWMENT FUND AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
11000.01 In Government Securities	0	0
11000.02 Other Approved Securities	0	0
11000.03 Share	0	0
11000.04 Debentures and Bonds	0	0
11000.05 Subsidiaries and Joint Venture	0	0
11000.06 Other (Fixed Deposit)	0	0
TOTAL	0	0

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Warehousing Development & Regulatory Authority

SCHEDULE-10 INVESTMENT - OTHERS AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
12000.01 In Government Securities	0	0
12000.02 Other Approved Securities	0	0
12000.03 Shares	0	0
12000.04 Debentures and Bonds	0	0
12000.05 Subsidiaries and Joint Ventures	0	0
12000.06 Others	0	0
TOTAL	0	0

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Warehousing Development & Regulatory Authority

SCHEDULE-11 CURRENT ASSETS, LOANS & ADVANCES ETC. AS ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
(A) 13000.01 Current Assets	**145,905,718**	**132,966,076**
13000.01A Inventories	**0**	**0**
13000.01AA Stores and Spares	0	0
13000.01AB Loose Tools	0	0
13000.01AC Stock in Trade	0	0
13000.01AD Finished Goods	0	0
13000.01AE Work in Progress	0	0
13000.01AF Raw Materials	0	0
13000.01B Sundry Debtors	**0**	**0**
13000.01C Cash Balance in Hand (Including Cheque/Draft and Imprest)	**98,150**	**0**
13000.01CA Imprest Cash	0	0
13000.01CB Temporary Advance	98,150	0
13000.01CC Cheque/Draft in Hand	0	0
13000.01D Bank Balance	**145,807,568**	**132,966,076**
13000.01DA With Schedule Banks	145,807,568	132,966,076
13000.01DAA On Current Account (PNB)	9,731,620	14,866,415
13000.01DAB On Deposit Account (Includes Margin Money)	1,145,663	746,846
13000.01DAC On Saving Account (Canara Bank)	0	113,874,904
13000.01DAD On Saving Account (SBI)	134,930,285	3,477,911
13000.01DB With Non- Schedule Banks	0	0
13000.01DBA On Current Account	0	0
13000.01DBB On Deposit Account	0	0
13000.01DBC On Saving Account	0	0
13000.01E Post Office Saving Account	**0**	**0**
(B) 13000.02 Loan,Advances and Other Assets	**5,192,003**	**13,219,696**
13000.02A Loans	**8,000**	**0**
13000.02AA Loan to staff	8,000	0
13000.02AA1 TA Advance	8,000	0
13000.02AB Other Entities Engaged in Activities/Objective Similar to That Entity	0	0
13000.02AC Other	0	0
13000.02B Adv & Other Recoverable in Cash/ Kind or for Value to be Received	**4,014,536**	**9,250,989**
13000.02BA On Capital Account	0	0
13000.02BB Prepayments (Prepaid Expenses)	266,098	271,504
13000.02BC Security Deposit Made by WDRA	0	0
13000.02BD EMD made by WDRA	0	0

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Name	Current Year	Previous Year
13000.02BE Advance to Others (Suppliers)	3,748,438	2,251,985
13000.02BF Sundry recoverable	0	6,727,500
13000.02BFA Sundry Recoverable - FCI	0	6,727,500
13000.02BFB Sundry Recoverable - FCI PVT. GDNS	0	0
13000.02BFC Sundry Recoverable-Others	0	0
13000.02C Income Accrued	**1,169,467**	**3,968,707**
13000.02CA On Investment from Earmarked/Endowment Fund	0	0
13000.02CB Accrued on Investment - Others	0	0
13000.02CC Accrued on Loan and Advances	0	0
13000.02CD Others (Includes Income due unrealized)	0	0
13000.02CE Accrued Interest	1,169,467	3,968,707
13000.02D Claim Receivable	**0**	**0**
TOTAL (A+B)	**151,097,721**	**146,185,772**

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SCHEDULE-12 INCOME FROM SALES/SERVICES FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
30000.01 Income from Sales	**0**	**0**
30000.01A Sales of Finished Goods	0	0
30000.01B Sale of Raw Material	0	0
30000.01C Sale of Scraps	0	0
30000.02 Income from Services	**0**	**0**
30000.02A Labour and Processing Charges	0	0
30000.02B Professional/Consultancy Charges	0	0
30000.02C Agency Commission and Brokerage	0	0
30000.02D Maintenance Services (Equipment/Property)	0	0
30000.02E Others	0	0
TOTAL	**0**	**0**

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SCHEDULE-13 GRANT/SUBSIDIES FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
31000.01 Central Government (Min. of CAF & PD)	151,690,000	120,624,000
31000.01A Grant In Aid for Salary Head	62,573,000	50,500,000
31000.01B Grant In Aid for General Head	89,117,000	70,124,000
31000.02 State Government	0	0
31000.03 Government Agencies	0	0
31000.04 Institutions/Welfare Bodies	0	0
31000.05 International Organisation	0	0
TOTAL	**151,690,000**	**120,624,000**

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Warehousing Development & Regulatory Authority

SCHEDULE-14 FEES/SUBSCRIPTIONS FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
32000.01 Entrance Fee	0	0
32000.02 Fees/Subscriptions	0	0
32000.03 Seminar/program Fees	0	0
32000.04 Consultancy Fees	0	0
32000.05 Inspection Agency Empanelment Fees	0	0
32000.06 Other Fees	0	0
TOTAL	0	0

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WDRA

Warehousing Development & Regulatory Authority

SCHEDULE-15 INCOME FROM INVESTMENT FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
33000.01 INTEREST FROM INVESTMENT (Earmarked/Endowment Fund)	**0**	**0**
33000.01A On Government Securities	0	0
33000.01B Other Bonds/Debentures	0	0
33000.02 Dividends	**0**	**0**
33000.02A On Shares	0	0
33000.02B On Mutual Fund and Securities	0	0
33000.03 Rents	**0**	**0**
33000.04 Others (FD etc.)	**0**	**0**
TOTAL (Transferred to Earmarked/Endowment Fund)	**0**	**0**
33001.01 INTEREST FROM OTHER INVESTMENT	**0**	**0**
33001.01A Interest on Government Securities	0	0
33001.01B Interest on other Bonds/Debentures	0	0
33001.02 Dividends from Investment	**0**	**0**
33001.02A Dividend on Shares	0	0
33001.02B Dividend on Mutual Fund and Securities	0	0
33001.03 Rent Received	**0**	**0**
33001.04 Others (FD etc.)	**0**	**0**
TOTAL	**0**	**0**
GRAND TOTAL	**0**	**0**

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Warehousing Development & Regulatory Authority

SCHEDULE-16 INCOME FROM ROYALTY, PUBLICATION ETC. FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
34000.01 Income from Royalty	0	0
34000.02 Income from Publications	0	0
34000.03 Others	0	0
TOTAL	0	0

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Warehousing Development & Regulatory Authority

SCHEDULE-17 INTEREST EARNED FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
35000.01 Interest on Term Deposits	**0**	**21,526**
35000.01A From Schedule Bank	0	21,526
35000.01B From Non- Schedule Bank	0	0
35000.01C From Institutions	0	0
35000.01D From Others	0	0
35000.02 Interest on Saving Accounts	**566,380**	**422,260**
35000.02A From Schedule Bank	566,380	422,260
35000.02A1 Interest from PNB (Current)	566,380	422,260
35000.02A3 Interest from SBI (Savings)	0	0
35000.02A2 Interest from Canara Bank (Savings)	0	0
35000.02B From Non-Schedule Bank	0	0
35000.02C Interest from Post Office Saving Accounts	0	0
35000.02D Interest Others	0	0
35000.03 Interest from Loans	**0**	**0**
35000.03A Int. on loan from Employee/Staff	0	0
35000.03B Int. on loan (Others)	0	0
35000.04 Interest on Others	**0**	**0**
TOTAL	**566,380**	**443,786**

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Warehousing Development & Regulatory Authority

SCHEDULE-18 OTHER INCOME FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
36000.01 Profit on Sale/Disposal of Assets	**18,473**	**0**
36000.01A Profit on Sale/Disposal of Owned Assets	18,473	0
36000.01B Profit on Sale/Disposal of assets acquired out of Grants or received free of cost	0	0
36000.02 Income from Export Incentives Realized	**0**	**0**
36000.03 Fee for Miscellaneous Services	**0**	**0**
36000.04 Prior Period Income	**0**	**0**
36000.05 Excess Provision/Liabilities Written Back	**956,651**	**1,500,174**
36000.06 Miscellaneous Income	**1,630**	**0**
36000.07 Receipts against Penalty	**0**	**0**
36000.07A Penalty - Repository	0	0
36000.07B Penalty - Warehousemen	0	0
36000.07C Penalty - Others	0	0
TOTAL	**976,754**	**1,500,174**

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Warehousing Development & Regulatory Authority

SCHEDULE-19 INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
(a) Closing Stock	0	0
37000.01 Finished Goods	0	0
37000.02 Work in Progress	0	0
(b) Less Opening Stock	0	0
37000.01 Finished Goods	0	0
37000.02 Work in Progress	0	0
NET INCREASE/(DECREASE) (a-b)	0	0

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Warehousing Development & Regulatory Authority

SCHEDULE-20 ESTABLISHMENT EXPENSES FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
40000.01 Salary and Wages	48,586,364	36,182,625
40000.01A Basic Pay	34,011,525	24,462,803
40000.01B Dearness Allowance (DA)	7,449,865	5,089,409
40000.01C Transport Allowance	1,780,613	1,713,441
40000.01D HRA	5,096,346	4,736,918
40000.01E Deputation Expenses	248,015	180,054
40000.02 Allowances and Bonus	3,537,988	742,420
40000.03 Employer Contribution to Provide Fund	1,583,269	1,179,810
40000.04 Contribution to Other Fund	0	0
40000.05 Medical Facility	1,426,583	1,068,467
40000.06 Expenses on Employment Retirement and Terminal Benefits	426,258	382,535
40000.06A Retirement Benefit-Gratuity (WDRA)	261,111	145,319
40000.06B Retirement Benefit-Leave Encasement (WDRA)	165,147	237,216
40000.07 Other Employee Expenses	3,848,984	4,755,448
40000.07A Leave Encashment	620,647	1,110,985
40000.07B Leave Salary Contribution	2,976,986	3,481,994
40000.07C Leave Travel Concession	251,351	162,469
40000.08 Other Expenses	0	117,292
40000.09 Employer Contribution to NPS/Pension	3,598,576	1,998,886
40000.10 Gratuity Contribution (On Deputation)	726,457	380,195
TOTAL	**63,734,479**	**46,807,678**

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Warehousing Development & Regulatory Authority

SCHEDULE-21 OTHER ADMINISTRATIVE EXPENSES ETC. FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
41000.01 Purchase	0	0
41000.02 Labour and Processing Expenses	0	0
41000.03 Cartage and Carriage Inward	0	0
41000.04 Electricity and Water Charges	1,719,010	1,461,131
41000.05 Insurance	12,985	11,106
41000.06 Repairs and Maintenance	1,140,155	629,978
41000.07 Office Expenses	1,086,906	1,078,048
41000.08 Rent, Rates, Taxes	18,750	25,000
41000.09 Vehicles, Running and Maintenance	123,899	124,299
41000.10 Postage, Telephone and Communication Charges	678,944	782,504
41000.11 Printing and Stationery	189,474	532,727
41000.12 Travelling and Conveyance Expenses	3,210,778	1,416,308
41000.12A TA/DA Expenses	2,252,283	667,867
41000.12B Local Conveyance Expenses	82,923	51,090
41000.12D Taxi Hiring Charges	875,572	697,351
41000.13 Expenses on Training and Awareness Programme / Seminar	28,794,607	13,089,305
41000.13A Training of Warehousemen	4,781,380	2,808,190
41000.13B Awareness Programme of Farmers	23,749,691	10,126,533
41000.13C Seminar Conference and Workshop	263,536	154,582
41000.14 Subscription Expenses	0	0
41000.15 Sponsorship Fees	0	0
41000.16 Auditors Remuneration	42,480	265,600
41000.17 Expenses on System Inspection of Warehouse	28,427,022	16,634,243
41000.18 Professional Charges	4,879,273	7,439,516
41000.19 Provision for Bad and Doubtful Debts/Advances	0	0
41000.20 Irrevocable Balance Written-Off	0	0
41000.21 Studies	936,354	0
41000.21B Transformation plan for WDRA	936,354	0
41000.22 Foundation Day Celebration Expenses	331,191	0
41000.23 Outsource Manpower (DEO) Expenses	7,069,901	5,767,212
41000.24 Advertisement and Publicity	6,012,324	840,218
41000.25 Legal Expenses	0	0
41000.26 Bank Charges	1,554	118
41000.27 Other Expenses	1,326,563	1,105,523
41000.27A Misc Exp	1,326,563	1,105,523

Warehousing Development & Regulatory Authority

Name	Current Year	Previous Year
41000.28 Newspaper & Periodicals	90,946	155,770
41000.29 Paise Rounded off	-3	1
41000.30 Prior Period Expenses	281,769	375,528
41000.31 Software O & M expenses	9,329,431	9,316,255
41000.32 CLOUD SERVICE EXPENSES	5,600,987	5,600,987
TOTAL	**101,305,300**	**66,651,377**

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Warehousing Development & Regulatory Authority

SCHEDULE-22 EXPENDITURE ON GRANTS SUBSIDIES ETC. FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
(a) 42000.01 Grant given to Institution/Organisations	0	0
(b) 42000.02 Subsidies given to Institution/Organisation	0	0
TOTAL	0	0

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Warehousing Development & Regulatory Authority

SCHEDULE-23 INTEREST PAID FOR THE PERIOD ENDED ON 31/03/2023

Amount (in Rs.)

Name	Current Year	Previous Year
(a) 43000.01 Interest Paid on Fixed Loans	0	0
(b) 43000.02 Interest Paid On other Loans	0	0
(c) 43000.03 Interest Paid - Others	0	0
TOTAL	0	0

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SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

i. The financial statements have been prepared in the prescribed form of Accounts as per the Warehousing (Development and Regulatory) Authority Annual Statement of Accounts and Records Rules, 2010).

ii. Accounts have been prepared on accrual basis for the current year i.e. 2022-23.

2. INVENTORY VALUATION

Stores and spares (including machinery spares) are valued at cost.

3. FIXED ASSETS

Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

4. DEPRECIATION

i. Depreciation is provided on straight line method as per rates specified in the Income Tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.

ii. Assets costing Rs. 5,000 or less each are fully provided.

5. GOVERNMENT GRANTS/SUBSIDIES

Government grants/subsidies are accounted on realization basis

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SCHEDULE 25 - NOTES TO ACCOUNTS

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED ON 31ST MARCH 2023.

1. As per Section 49 of Warehousing (Development and Regulation) Act, 2007,the Warehousing Development and Regulatory Authority (WDRA) is not liable to pay wealth-tax, income tax or any other tax in respect of their wealth, income, profits or gains derived

2. Section 37 of the Warehousing (Regulatory and Development) Act, 2007 provides that there shall be constituted a fund to be called the Warehousing Development and Regulatory Authority Fund and all Central Government grants, fees, charges received by the Authority, all sums received by the Authority from such other sources as may be decided by the Central Government, and all sums realized by way of penalties under this Act shall be credited thereto. However as per accounting procedure advised by Office of Controller General of Accounts (CGA) and concurred by the Office of the Comptroller and Auditor General of India (CAG), all receipts of Authority will be credited to Consolidated Fund of India (CFI) under the minor head "105-Warehousing Development and Regulation receipts" below the Major Head "0408-Food Storage and Warehousing". The above accounting procedure is not in tune with the provisions of the Act. The amount received by the Authority against all receipts including Fee and Security Deposit from the warehouses and inspection agencies and interest earned thereon from Canara Bank/SBI etc. are being deposited in Canara Bank/SBI account and has been recorded under the Head 'Current Liabilities'. No expenditure is being done from this amount deposited in Canara Bank/SBI.

The amount received on account of warehouse registration fee, security deposit, accreditation/inspection agency registration money/security deposit, interest thereon from Canara Bank/SBI, renewal fee etc. have been shown under the headings "Interest received", "Fees & Subscription" and "Other Income" in the Receipts and Payments Account.

The Authority had written to the Department of Food and Public Distribution (DF&PD) to enquire from the Ministry of Finance and the Ministry of Corporate Affairs about the deposit of receipts similar to that of the SEBI, IRDA, PFRDA and CCI in the funds created at the Authority level. It was also requested that rather than insisting WDRA to deposit all the receipts in the Government Accounts (Consolidated Fund of India), the DF&PD may take up with CGA/CAG for creation of WDRA Fund and deposit of all receipts in it as per the provision of the Act. The DF&PD had not concurred to it comparing WDRA with constitutional bodies such as Office of CAG, Supreme Court, and UPSC etc. WDRA again requested the DF&PD to reconsider the matter and take up with the Department of Economic Affairs since the constitutional bodies with which the WDRA has been compared enjoy the specific provisions under Article 112 and 315 of the Constitution of India having their expenditure charged to the Consolidated Fund of India. As such, their autonomy is different and protected under these articles of the Constitution of India.

The DF&PD had taken up the issue with the Department of Economic Affairs (DoEA), GOI. The DoEA vide its letter dated 16.07.2018 informed the accounting procedure to adopt by WDRA in this regard which suggest that all other receipts in the form of fees, income, charges etc. would be deposited in the WDRA Fund in Public Account of India after meeting operational requirements on monthly basis. The grants from Government would also be deposited in this Fund. For meeting its requirements, WDRA shall withdraw from this Fund in Public Account after making requisition to CA/CCA of DF&PD.

WDRA agreed to the proposed accounting procedure of DEA to constitute WDRA Fund in Public Account of India and proposed to deposit all its receipts in WDRA Fund Public Account of India till WDRA becomes self-sufficient. WDRA will utilise grants received from the Government for the expenditure on its activities and thereafter withdraw from WDRA Fund for any additional requirement by making request to CCA/CA of DFPD. On acquiring self sufficiency, WDRA will meet its expenses from the receipts and deposit (except refundable security deposit/EMD) the balance to WDRA Fund in Public Account every month. Further, WDRA has not agreed for deposit of Government Grants to Public Accounts but to deposit in separate bank account maintained by WDRA for deposit of Govt. Grants and for receipts. It is also agreed by WDRA to deposit all sum realised by way of penalties and fines to Consolidated Fund of India (CFI). However operationalisation of this requires the amendment to W(D&R) Act, 2007. In this regard, the proposal for amendment to W(D&R) Act, 2007 is already submitted to the DFPD. Till then the penalties and fines shall be deposited in separate bank account maintained by WDRA and transfer to CFI after notification of said amendment to W(D&R) Act.

In brief, WDRA had agreed to the following:-

a. WDRA would deposit its receipts every month in Public Account under WDRA Fund and meet its operational requirements from Grants-in-Aid. The amount so deposited in the Public Account may be made available to WDRA expeditiously to meet its expenses as and when requested.

b. It was suggested by WDRA that in compliance to provisions of Section 37(I)(a) of the W(D&R) Act,2007, the Grants-in-Aid shall be deposited in the WDRA Fund in the Public Account and immediately transferred to WDRA's bank account for meeting expenses.

c. The sums realized as penalties & fines will be credited to CFI as suggested by MoF. However, this requires amendment to W(D&R) Act,2007. The detailed proposal for Act Amendment has already been sent to DFPD. After amendment in Act, amount so collected if any, will be remitted to CFI.

WDRA has again taken up the issue with the DFPD vide letter dated 25.3.2021 and 28.02.2023. The reply of the DF&PD is awaited.

3. The cost of stationary and printing being consumables have been charged to revenue expenditure.

4. Capital Expenditure on purchase of the fixed assets made in connection with the discharge of the functions of the Authority has been shown as utilization of fund in Utilization Certificate and it is accounted for as fixed assets in the Books of Account and depreciation thereon is charged to Income & Expenditure Account.

5. Amount received as Grants-in-Aid from Ministry of Consumer Affairs, Food & Public Distribution, Department of Food & Public Distribution, Government of India, is accounted under the head Grant/Subsidies. Surplus/Deficit of Income over revenue expenditure is transferred to Corpus/Capital Fund.

6. The Accounts are maintained on accrual basis of Accounting whereas Receipts & Payments account is prepared on Cash Basis. The difference in Establishment & Administrative Expense of Income & Expenditure Account and Receipts & Payment Account is due to payment yet to be made.

Establishment Expenses (Amount in Rs.)

Particular	**For the Year 2022-23**	**For the Year 2021-22**
Establishment Expenses (As Per Schedule 20)	6,37,34,479	4,68,07,678
Less:- Closing Establishment Liabilities	51,45,579	69,35,445
Less:-Opening Establishment Assets	NIL	NIL
Net Payment	5,85,88,900	3,98,72,233

Administrative Expenses (Amount in Rs.)

Particular	**For the Year 2022-23**	**For the Year 2021-22**
Administrative Expenses (As Per Schedule 21)	10,13,05,300	6,67,83,877
Less:- Closing Administrative Liabilities	1,17,61,851	1,27,05,309
Less:-Opening Administrative Assets	2,71,504	3,61,553
Net Payment	8,92,71,945	5,37,17,015

7. The WDRA has entered into Memorandum of Understanding (MOU) on 30th March, 2016 with National Cooperative Union of India (NCUI) for taking office premises on lease of 56 years (from the date of occupation) on the 4th Floor of NCUI building at 3, Siri Institutional Area, August Kranti Marg, New Delhi-110016. WDRA has paid a sum of Rs.17.42 Crore.

8. As per MOU dated 30th March, 2016, it has been agreed between the parties that if the period of tenancy is reduced/

shortened (from the agreed period of 56 years) on account of inability or refusal to obtain permission of Income Tax Authorities, Delhi Development Authority or failure/ refusal of Registration of the Lease Deed by NCUI or for any other reason whatsoever, then in the said eventuality, the NCUI shall pay to the WDRA by way of refund of total amount paid, the sum equivalent to the unexpired lease period in the worksheet, as per the sheet attached with the MOU. Necessary lease deed between NCUI and WDRA has been registered on 1st February,2019.

9. Provisions for Gratuity and Leave Encashment in respect of regular employees have been made on the basis of actuarial valuation report. Assumptions considered in the valuation are as under:-

Membership Data	
Number of Members	2
Total monthly salary	Rs. 2.04 Lakh
Average Past Service (Years)	6.13
Average age (Years)	52.85
Valuation Method	Projected Unit Credit Method
Actuarial Assumption	
Mortality & Morbidity Rate	100% of IALM (2012-14)
Discount Rate	7.20 % p.a.
Salary Escalation	8%
Benefit Value (Gratuity ceiling)	Rs. 20,00,000

10. The fully depreciated assets have been kept with written down value (WDV) of Rs. 1/- to recognise in the books of accounts.

11. All the Income earned by WDRA during the financial year has been shown as liability and transferred to Sundry Payable Account under schedule-7 in view of CAG observation being payable to Government of India. (Refer sl. No.2 above)

12. Interest earned as shown in Schedule 17 is interest received in the bank account maintained with the PNB.

13. Security Deposit received from the warehousemen in the form of FDRs/Bank Guarantees/I-Bonds as on 31.3.2023 is Rs. 138.43 Crores.

14. Opening balances/ Corresponding Figures for previous year have been regrouped/ rearranged/re- casted wherever necessary.

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See rule-3

WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

4th Floor, NCUI Building, August kranti Mrg, Hauz Khas, New Delhi

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED ON 31.03.2023

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. OPENING BALANCES			**I. EXPENSES**		
a) Cash in hand	-	-	a) Establishment Expenses *	58,162,642	39,872,233
b)Bank Balance			(Corresponding to Schedule 20)		
i) In Current Account (PNB)	14,866,415	10,136,491	b) Administrative Expenses**	89,271,945	53,584,515
ii)In Deposit Account	746,846	561,987	(Corresponding to Schedule 21)		
iii) Saving Account (Canara Bank)	113,874,904	97,580,873	II. Payments made against funds for various projects		
iv) In Saving Account(SBI)	3,477,911				
II. GRANT RECEIVED			III. Investments and deposits made		
a) From Govt. of India			a) Out of Earmarked/Endowment Funds		
i) In Salary Fund	62,573,000	50,500,000	b) Out of Own Funds (Investments-Others)		
ii)In General Fund	89,117,000	70,124,000	IV. Expenditure on Fixed Assets and Capital Work-in-Progress		
b)From State Govts.	-	-	a) Purchase of Fixed Assets	1,816,932	1,316,273
c) From Other Sources (details)			b) Expenditure on Capital Work-in-Progress	-	-
(Grants for capital and revenue exp. To be	-	-	V. Refunds of Surplus Money/Loans		
shown separate amt.)	-	-	a) To the Govt. Of India	-	-
III. INCOME FROM SALES & SERVICE			b) To the State Govt.	-	-
a) Income from Sales			c) To other Providers of Funds	-	
b) Income from Service			VI. Interest Paid		
IV. INCOME FROM INVESTMENT			VII. Other Payments		
a) Earmarked/Endowment Funds			- Advance to Others (Suppliers)	1,496,453	2,240,395
b) Own Funds (Other Investment)			- Prepayments	266,098	264,094
V. INCOME FROM ROYALTY ETC.			-TA Advance	8,000	-
a) Royalty			-LTC Advance	-	-
b)Publication			-Other Advance	-	-
c)Others			-Temporary Advance	-	-
VI. INTEREST RECEIVED			-Temporary Advance-refundable	98,150	13,429
a) On Term Deposit	63,652	-	-Refund of EMD	-	-
b) On Bank Deposits (Savings)			-Refund of Security Deposit	-	-
i) PNB	524,254	455,197			-
ii) Canara Bank	7,846,464	4,606,321	-Refund of Warehouse/Inspection Agency Reg/	127,500	40,000
iii) SBI	151,265	1,652	Renewal Fees(Sundry Payable)		
c) On Loans and Advances			-Payment to Other Opening Current Liability	13,371,026	12,201,404
d) On Others			-Payment for Inspection of FCI Warehouses		6,727,500
VII. FEE & SUBSCRIPTIONS					
i)Enterance Fee	-	-	VIII. Closing Balances		
ii)Annusl Fee/Subscription	2,000,000	2,000,000	a) Cash in Hand		
iii)Warehouse/Inspection Agency Reg/Renewal Fees	7,480,130	13,158,240	b) i) In current Accounts (PNB)	9,731,620	14,866,415
iv)Seminar Prog. Fee	-	-	iii) In Deposits Accounts(Fixed Deposit)	1,145,663	746,846
v)Consultancy Fee	-	-	iii) Saving Accounts (Canara Bank)	134,930,285	113,874,904
vi)Inspection Agency Empannelment Fee	155,000	-	iv) Saving Accounts (SBI)	-	3,477,911
vii)Other Fee	-	-			
VIII. OTHER INCOME	-	-			
i) Misc Receipts	3,660	35,729			
ii) EMD	-	-			
iii) Security Deposit	71,361	10,000			
iv) Stale cheque	699,681	-			
v) Sale of Fixed asstes	47,271				
v) Amount Received from (FCI)	6,727,500				
TA Advance	-	-			
LTC Advance	-	-			
Other Advance		42,000			
Temporary Advance		13,429			
Total	**310,426,314**	**249,225,919**	**Total**	**310,426,314**	**249,225,919**

*refer Note No. 8 of Schedule 25

**refer Note No. 8 of Schedule 25

For Manoj Mohan & Associates
Chartered Accountants
CA Ravi Kumar Gupta
Partner
M No 057046

मनीष कुमार जैन/MANISH KUMAR JAIN
अवर सचिव/Under Secretary
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

मुकेश कुमार जैन/MUKESH KUMAR JAIN
सदस्य/Member
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

टी.के. मनोज कुमार / TK MANOJ KUMAR
भा.प्र.से. (सेवानिवृत्त) / IAS (RETD.)
अध्यक्ष / Chairperson
भांडागारण विकास और विनियामक प्राधिकरण
Warehousing Development and Regulatory Authority
(भारत सरकार/Government of India)
हौज खास, नई दिल्ली-16/Hauz Khas, New Delhi-16

गोपनीय

कार्यालय महानिदेशक लेखापरीक्षा
(कृषि, खाद्य एवं जल संसाधन), नई दिल्ली
Office of the Director General of Audit
(Agriculture, Food & Water Resources), New Delhi

सत्यमेव जयते

आज़ादी का अमृत महोत्सव

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

रिपोर्ट/2-172/डी.जी.ए./ए.एफ.&डब्ल्यू.आर/A/Cs/SAR/WDRA/22-23/ 4 दिनांक: .10.2023

सेवा में,

अवर सचिव,
उपभोक्ता मामले, खाद्य और सार्वजनिक वितरण मंत्रालय,
कृषि भवन, डॉ राजेंद्र प्रसाद रोड,
नई दिल्ली– 110001.

विषय: वर्ष 2022-23 के लिए भांडागारण विकास और विनियामक प्राधिकरण (WDRA) नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं भांडागारण विकास और विनियामक प्राधिकरण (WDRA) नई दिल्ली के वर्ष 2022-23 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न कर रही हूँ। संसद को प्रस्तुत कर दस्तावेज को दो प्रतियाँ उस तिथि को दर्शाते हुए जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करे कि 2022-23 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करे ।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य हो”।

भवदीया,

संलग्न: यथोपरी

इरन्ता

उप-निदेशक (प्रतिवेदन)

आठवाँ व नवाँ तल, सी.ए.जी. संकाय भवन, 10 बहादुर शाह ज़फर मार्ग, नई दिल्ली-110002
8th & 9th Floor, CAG Annexe Building, 10 Bahadur Shah Zafar Marg, New Delhi - 110002
दूरभाष/Phone: 011-23239419/20, फैक्स/Fax : 011-23239416
E-mail pdaafwr@cag.gov.in

रिपोर्ट/2-172/डी.जी.ए./ए.एफ.&डब्ल्यू.आर/A/Cs/SAR/WDRA/22-23/4056 दिनांक: 31.10.2023

1. प्रमाणित वार्षिक लेखे की प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाण पत्र की प्रति सहित अध्यक्ष, भांडागारण विकास और विनियामक प्राधिकरण (WDRA), एनसीयूआई भवन, चौथी मंजिल, 3, सीरी इन्स्टीट्यूशनल एरिया, अगस्त क्रांति मार्ग, हौजखास, नई दिल्ली 110017 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की एक प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

31/10/23

उप-निदेशक (प्रतिवेदन)

SEPARATE AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY(WDRA), NEW DELHI FOR THE YEAR ENDED 31 MARCH 2023.

We have audited the attached Balance Sheet of Warehousing Development & Regulatory Authority (WDRA), New Delhi for the year ended 31 March, 2023 and the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 38(2) of Warehousing (Development and Regulation) Act, 2007 (37 of 2007). These financial statements are the responsibility of the Warehousing Development & Regulatory Authority's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

1) This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit's observations on financial transactions with regard to compliance with the Laws, Rules. and regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc. if any, are reported through Inspection Reports/CAG's Audit Reports separately.

2) We have conducted our audit in accordance with auditing standards generally accepted accounting principles in India. These standards' require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

3) Based on our audit, we report that:

   i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are drawn up in the format as prescribed by the Ministry of Finance, Government of India.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by Warehousing Development and Regulatory Authority as required under section 38 (1) of the Warehousing (Development and Regulation) Act, 2007 in so far as it appears from our examination of such books.

iv. We further report that:

A. Balance Sheet
Liabilities
Current Liabilities and Provision (Schedule-7): Rs.15.53 crore

A.1 Unspent grant amounting to Rs.0.97 crore for the year ended 31st March 2023 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant of Rs.0.97 crore nor shown as refundable to the Ministry in Schedule-7 under Current Liabilities.

This has resulted in understatement of Current Liabilities and overstatement of Capital Fund to that extent.

B. General

B.1 WDRA has an amount of Rs.12.46 crore (Schedule-7) by way of fee and subscription which was to be credited to Consolidated Fund of India (CFI). This amount has not been transferred to CFI and kept in a separate account with itself. The comment has been repeatedly raised in the SAR of WDRA for the last many years. However, no corrective action has been taken yet.

The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. to CFI was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GOI. DoEA has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI.

The Audit observed that WDRA has not yet maintained the WDRA fund nor transfered the amount to the Fund. Non-creation of this Fund constitutes violation of guidelines and advice issued vide Department of Economic Affairs, Ministry of Finance.

B.2 Warehousing Development and Regulatory Authority (WDRA) has a system in place to process all the registration applications and its receipts through IT system. The amount of Rs. 147.30 lakh, received by the Authority during the financial year (FY-2022-23) on account of fees/subscription/renewal fees and other receipt etc was accounted for and shown as liability under Sundry Payables account under Schedule-7 and remained uncertified for want of reconciliation of the receipts towards registration/ renewal fees of Warehouses. The same needs to be accounted under proper Head.

C. Grants-in-aid

WDRA received Grants-in-aid of Rs.15.16 crore during the year 2022-23. It had an opening balance of Rs.13.22 crore (including Rs.11.73 crore of own receipts by way of fee & subscription and Government Grants of Rs.1.49 crore). It has an internal receipts of Rs.2.56 crore (Rs. 0.95 crore from fee and subscription and Rs. 1.61 crore from interest and other income). Out of total grant of Rs.30.94 crore, it utilized Rs.16.48 crore (Revenue Rs.16.30 crore and Capital Rs.0.18 crore) leaving a balance of Rs.14.46 crore (including Rs. 13.49 crore of own receipts by way of fee & subscription and Government Grants of Rs. 0.97 crore).

D. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Organizations through a Management Letter issued separately for the remedial/ corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in

Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.

a. In so far as it relates to the Balance Sheet of the state of affairs of WDRA, as at 31st March 2023 and

b. In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on the behalf of the
Comptroller & Auditor General of India

Place: New Delhi
Date: 31.10.2023

(Gurveen Sidhu)
Director General of Audit
(Agriculture, Food & Water Resources)

Annexure

1. **Adequacy of Internal Audit System**

   Authority has no internal Audit wing and the internal audit of the authority was conducted by the Pr. Account Office of the Ministry of Consumer Affairs, Food & Public Distribution and ten paras are outstanding.

2. **Adequacy of the Internal Control System**

   The Internal Control System of the Authority is adequate.

3. **System of Physical Verification of Assets**

   The physical verification of stores and fixed assets, viz. Furniture & Fixture and Computer & accessories has been conducted up to 31st March 2023.

4. **System of Physical Verification of Inventory**

   Physical verification of inventories like books and publication, stationery and consumable items had been conducted up to 31st March 2023.

5. **Regularity in payment of statutory dues:(Annex-N)**

   As per Accounts, no payments over six months in respect of statutory dues were outstanding as on 31st March 2023.

Management Letter

1. Audit observed that figures taken under following heads of accounts in the previous year (Schedule-21) have not been correctly shown in the current year accounts, and it needs correction.

Sl No.	Head of Account	Figure shown in the previous year accounts (2021-22)	Figure taken in the current year accounts (2022-23)
1.	41000.10 Postage, Telephone and Communication charges	777,771	782,504
2.	41000.13 Expenses on Training and Awareness Programme / Seminar	13,094,038	13,089,305
3.	41000.13B Awareness Programme of Farmers	10,131,266	10,126,533

31/10/23

Deputy Director (Report)

WAREHOUSING DEVELOPMENT AND REGULATORY AUTHORITY

Reply/comments of WDRA on the Separate Audit Report of the C&AG on the Accounts for the Financial Year ended on 31.03.2023

Observation No.	Audit Observations	Reply to Audit Observations
A 1. Current Liabilities and Provision (Schedule-7): Rs.15.53 crore.	Unspent grant amounting to Rs.0.97 crore for the year ended 31st March 2023 should have been refunded to the Ministry. However, the Authority has neither refunded the unspent grant of Rs.0.97 crore nor shown as refundable to the Ministry in Schedule-7 under Current Liabilities. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund to that extent.	Account of the Authority is on accrual basis. The balance unspent amount has been intimated to the Ministry vide this office letters No. G-28/1/2019- A&F1056 dated 07.8.2023. The unspent amount of Rs. 0.97 crore. The amount has been spent during 2023-24. Therefore, it was not treated as a current liability of the Authority. The amount was needed for the works/activities already completed in the previous year and was therefore, required to be retained. Therefore, there was no understatement of current liabilities and overstatement of Capital Fund. This amount of Rs. 0.97 crore has already been spent during the current financial year 2023-24.
B. General B.1	WDRA has an amount of Rs.12.46 crore (Schedule-7) by way of fee and subscription which was to be credited to Consolidated Fund of India (CFI). This amount has not been transferred to CFI and kept in a separate account with itself. The comment has been repeatedly raised in the SAR of WDRA for the last many years. However, no corrective action has been taken yet.	It may be mentioned that all the receipts (other than Grants) on account of registration fee, renewal fee etc, interest from Canara Bank/SBI bank and security deposits are deposited in the Canara Bank/ SBI Bank. Security deposit amount is not payable to Government as it is refundable to the warehousemen/ others. The refundable amount to Government as on 31.3.2023 amounts to Rs.12.46 crore only including accrued interest of Rs. 2.91 crore. This has been shown under head "26000.01 BBB-4 Sundry Payable" in Schedule-7 Current Liabilities and Provisions.

Observation No.	Audit Observations	Reply to Audit Observations
	The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. to CFI was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GOI. DoEA has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI. Audit observed that WDRA has not yet maintained the WDRA fund nor transfered the amount to the Fund and non-creation of Fund is violation of guidelines and advice issued vide Department of Economic Affairs, Ministry of Finance.	The issue regarding deposit of receipts of WDRA in the form of fees, income, charges etc. was taken up by Department of Food & Public Distribution (DF&PD) with Department of Economic Affairs (DoEA), GOI. DoEA has suggested that above receipts of WDRA would be deposited every month in the Public Account of India in the dedicated WDRA Fund and to deposit penalty and fines in CFI. A meeting was held with DFPD in the above regard. WDRA agreed to the proposed accounting procedure of DoEA to constitute WDRA Fund in Public Account of India and proposed to deposit all its receipts in the form of fees, charges etc. in the Public Account of India under WDRA Fund. It was also suggested by WDRA that in compliance to Section 37 (1)(a) of the W(D&R), Act, 2007, the Grant in aid shall be deposited in the WDRA Fund in the Public Account and immediately transferred to WDRA's bank account for meeting operational expenses by DFPD without any further appropriation from Parliament. A letter no. G-25020/6/2019/-NIC/2322 dated 25.03.2021 in this regard was sent by WDRA to DFPD. seeking to operationalize this arrangement Reminders on the same have been sent to DFPD on 28.02.2023 and 30.06.2023. It is also agreed by WDRA to deposit all sum realised by way of penalties and fines to Consolidated Fund of India (CFI). However, operationalization of this requires the amendment to W(D&R) Act, 2007. In this regard, the proposal for amendment to W(D&R) Act, 2007 is in process.

Observation No.	Audit Observations	Reply to Audit Observations
		This has been elaborately explained/disclosed under para (2) in Schedule 25- Notes to Accounts. Further, this was explained and related correspondence were also shown to the Audit. WDRA will implement the advice of DF&PD and transfer the entire amount on account of receipts except security deposit/EMD on receipt of the reply from DFPD to our letter No. G-25020/6/2019-NIC/2322 dated 25.03.2021 and the proposed Public account is created by the Government. Deposit of fines, if any, in the CFI can be done on amendment of the W(D&R) Act, 2007. WDRA has therefore taken all actions in this regard.
B.2	Warehousing Development and Regulatory Authority (WDRA)has a system in place to and process all the registration applications and its receipts through IT system. The income earned by the Authority of Rs. 147.30 lakh, during the financial year (2022-23) on account of fees of registration, registration renewal of warehouses and other receipt etc., which has been accounted for and shown as liability under Sundry Payables account under Schedule-7 remained uncertified for want of reconciliation of the receipts towards registration/ renewal fees of Warehouses. The same needs to be accounted under proper Head.	Warehousing Development and Regulatory Authority (WDRA) is receiving registration fee at the time of application, and final registration takes time as physical inspection of the warehouse and scrutiny of various documents and approval is required for final registration. All receipts are being received through WDRA's portal and system does not allow for further processing till defined fee have been received. Fee reconciliation detail are as follows: **Fee received on WDRA's Portal for F Y 2022-23: Rs 71,24,000/-(Copy enclosed at annexure A)** **Amount received in SBI Bank A/C: 74,80,130/-(Copy Enclosed at annexure B)**

Observation No.	Audit Observations	Reply to Audit Observations
		The difference in amount received through WDRA's portal and actual amount received in SBI a/c is because of actual credit date in bank is differ from date of receipt on portal. Actual receipt takes 2-3 days for credit in bank account. Amount received in last days of financial year will be credited in next financial year in bank account after deduction of bank charges. Therefore, minor difference in portal amount and actual amount received in SBI account in report of F Y 2022-23.
C. Grants-in-aid	WDRA received Grants-in-aid of Rs.15.16 during the year 2022-23. It had an opening balance of Rs.13.22 crore (including Rs.11.73 crore of own receipts by way of fee & subscription and Government Grants of Rs.1.49 crore). It has an internal receipts of Rs.2.56 crore (Rs. 0.95 crore from fee and subscription and Rs. 1.61 crore from interest and other income). Out of total grant of Rs.30.94 crore, it utilized Rs.16.48 crore (Revenue Rs.16.30 crore and Capital Rs.0.18 crore) leaving a balance of Rs.14.46 crore (including Rs. 13.49 crore of own receipts by way of fee & subscription and Government Grants of Rs. 0.97 crore)	During 2022-23, the opening balance against Grant was only Rs. 1.49crore.During the year, the total receipt of Grants-in aid in PNB was Rs. 15.17 crore and interest/other receipts were 0.79 crore. Therefore, the total amount with the Authority works out to Rs.17.46 crore and not Rs. 30.95 crore as observed by the audit. The total expenditure during 2022-23 was Rs. 16.48 crore. Thus, the unspent balance was Rs 0.97 crore only as on 31.3.2023 against Grant-in aid and kept in the PNB. The receipts of the Authority deposited in the Canara Bank/SBI Bank till 31.3.2023 amounting to Rs. 12.46 crore shall not be considered as unspent balance. These are amounts received by the Authority against registration fees etc. DEA, GOI has advised to deposit this amount in public account under WDRA fund, however this requires amendment of W(D&R)Act,2007. The amendment of Act is in process.Presently these receipts were shown as liability foronward transfer in public account under WDRA fund.

सत्यमेव जयते

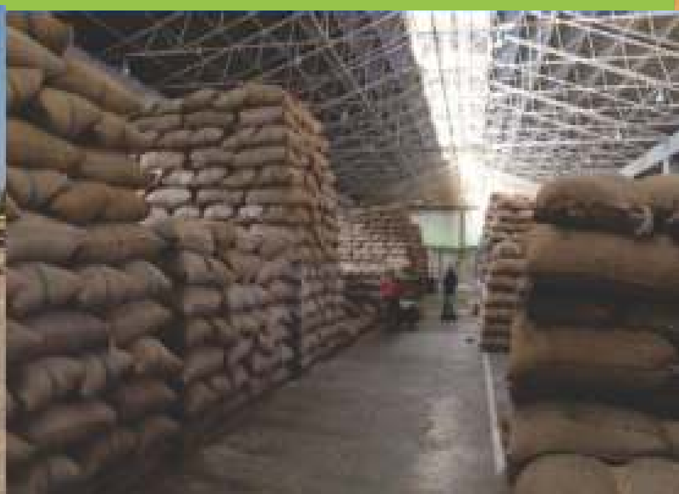
WDRA

Warehousing Development & Regulatory Authority

REGISTER YOUR WAREHOUSE WITH WDRA TO ADD VALUE TO YOUR WAREHOUSING BUSINESS

WDRA introduced online registration of warehouses and eNWR system

- Online warehouse registration portal for face-less and hassle- free registration
- Only registered warehouses can issue electronic Negotiable Warehouse Receipts (eNWRs)
- Established system of grievance redressal/dispute resolution
- Free training for warehouse personnel
- Easy terms of registration for warehouses promoted by PACCS/FPOs/SHGs
- Greater trust on registered warehouses due to WDRA standards and regulatory compliances



Warehousing Development & Regulatory Authority

Warehousing Development and Regulatory Authority

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